Municipal Administration
and
Finances
in the
U.P. of Agra & Oudh

1902-03 & 1904-05

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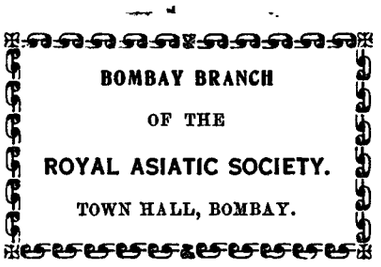

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REPORT

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH.

DURING THE YEAR ENDING 31ST MARCH 1903.

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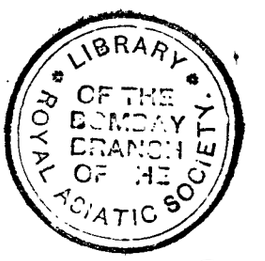

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ALLAHABAD:
Printed at the United Provinces Government Press.
1904.

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REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1902-1903.

No. $\frac{4516}{\text{XI—48A}}$ OF 1903.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 18*th December* 1903.

READ—

The reports submitted by the municipal boards upon their administration and finances during the year 1902-1903, with the Commissioners' reviews thereon and the orders passed by the Government.

Read also—

This Government's (Municipal department) Resolution No. 849, dated the 25th March 1903, on the municipal administration for the year 1901-1902.

OBSERVATIONS.—The effect of the new Municipal Account Code, in stimulating the interest of the members of the boards and in guiding them in the lines on which they should work, has not yet spent itself. The framing of rules under Act I of 1900 and the laborious work of the revision of the octroi schedules continued to occupy the attention of the boards and of the Government. This work was nearing completion, but the end is still far off, as effect has now to be given to the orders of the Government of India raising the maximum limits of octroi which it is permissible to levy.

Since the close of the year the Municipal Manual has been sent to press, and it should be ready for distribution at an early date. After it has been received and digested, it is hoped that the boards will not defer any longer the revision of their bye-laws, the present editions of which are to a large extent obsolete.

Since the close of the year proposals have been sanctioned by the Government of India for the conversion into "notified areas" of fifteen of the more backward municipalities which for various reasons have proved unequal to the full task of municipal government.

Number of municipalities.

2. The total number of municipalities, 104, and the number in which octroi was in force, 82, remained unchanged.

Population.

3. The municipal population was 3,235,449 against 3,231,852. The small difference is due to errors last year in the figures for the Agra division and the Bareilly and Almora municipalities, and to the fact that the census figures for the Haldwani municipality were not available last year.

Elections.

4. Elections were held in 66 municipalities. The proportion of voters who recorded their votes was not large, and, as a rule, elections did not arouse much interest.

Chairmen.

5. The number of boards with *ex officio* chairmen remained unaltered, and the other boards, as a rule, elected the District Magistrate as chairman. The chairman of the Fyzabad board is still a non-official.

Members.

6. The composition of the boards was much the same as in the preceding year.

Meetings and attendance of members.

7. The revision of the octroi schedules and the framing of various rules in conformity with the model rules issued by the Government resulted in a still further increase in the number of meetings held. The average attendance of members was generally satisfactory, but of the boards noted last year as backward in this respect only Firozabad and Hapur show any marked improvement. In the following municipalities the average attendance of the members was less than half their total number—Pilkhua, Atrauli, Sikandra Rao, Muttra, Amroha, Pilibhít, Bisalpur, Cawnpore, Bánda, Ballia, Unao, Sandi, Pihani, Muhamdi, and Nanpara. In several of these municipalities the want of public spirit has been one of the main reasons for their reduction to notified areas, and in the rest the Government trusts that a more regular attendance will be the rule.

Revision of octroi, and new taxes.

8. The year was one of activity in the revision of octroi schedules in the light of the resolution of 1899 of the Government of India. Thirty-nine schedules were completely recast, and several other schedules were modified. The orders of the Government of India raising the limits of taxation, which have recently issued, will further prolong the laborious task of revision. The Benares board substituted for the so-called sewerage tax a tax on houses, buildings, and land, which, however, did not come into force till the commencement of the current year. In Balrámpur the tax on circumstances and property was replaced by a more suitable tax on professions and trades. Six boards imposed a moderate tax on weighmen. The Budaun board obtained sanction to levy a tax on tobacco growers, and the Aligarh board a tax on potato growers: while a tax on the sugar refiners was imposed in place of octroi in Amroha. The Dehra board continued its policy of removing petty taxation by abolishing the tax on servants; the tax on sugar merchants in Tilhar was also removed.

Rules.

9. Much time and labour were spent in the making of rules. The overhauling of municipal bye-laws to bring them into conformity with Act I of 1900 continued; changes in taxes necessitated changes in the rules for their assessment and collection; while the publication of model rules framed by the Government led certain municipalities to amend their own. As examples of matters with which the rules dealt may be mentioned taxes on houses, taxes on weighmen, the regulation of slaughter houses, and the sale of meat, *tehbazari*, the storage of petroleum, the management of provident funds, and elections. The Mussoorie board framed new rules for the licensing of porters and *jhampanis*; the Naini Tal board recast their rules for the collection of water rate, and issued new rules as to the erection of buildings; while rules to regulate the traffic on the conservancy tramway in Cawnpore were gazetted. The preparation of separate sets of rules under the Hackney Carriage Act for municipalities and the adjoining cantonments was begun during the year. The Bareilly rules were passed and, with the approval of the Government of India, are being used as the model for those in other cantonments.

So far as possible the Government has endeavoured to check the making of superfluous and unnecessarily detailed rules, which take up time which might profitably be devoted by municipal boards to seeing that more important regulations are enforced.

Revision of boundaries.

10. The most important changes of boundaries took place in the Gonda and Benares municipalities, though in a few others minor alterations were made.

Accounts.

11. Exclusive of loans and extraordinary items, such as grants in aid from the Government and money received in compensation for land taken up for railways, the total income of the year was Rs. 53,92,736, or Rs. 1,19,095 below the figure of the previous year. This decrease, which is only one of 2 per cent., may be attributed partly to the effects of plague and partly to smaller receipts from octroi. Grain had been stored

in unusually large quantities in 1901-1902, and the imports in the year under report showed the results of a reaction. Expenditure, however, was not checked, and the total amount, Rs. 60,50,580, exceeded that incurred during the preceding year by Rs. 6,98,070.

Balances.

12. The boards with closing balances in excess of Rs. 30,000 were—

	Rs.
Benares...	2,21,007
Lucknow	1,73,235
Cawnpore	1,72,275
Mussoorie	44,033
Hardwár Union	41,734
Allahabad	41,394
Saháranpur	40,952
Dehra	34,763
Bareilly	34,414
Aligarh	34,301
Meerut...	31,868
Moradabad	31,822

In most cases funds have been accumulated to finance special schemes of sanitary improvement, while the necessity of a reserve to meet the demands of plague administration has made itself felt. In Benares the sewerage works are still in progress, while the costly drainage scheme will, when it is started, absorb the balance in the hands of the Lucknow board. The figure for Cawnpore should be reduced by a lakh, taken as a loan and since refunded: the balance will be utilized on the extension of the water works and on sanitary improvements. Both Meerut and Allahabad have taken steps to improve their finances by the levy of a house tax; and the sums in hand are by no means in excess of their requirements. Public works and improved surface drainage will deplete the accumulations of Saháranpur and Moradabad; while part of the balance of the Hardwár Union is required for improving the roads and the lighting of the town, and the rest for meeting expenditure incurred at the Kumbh fair. The Dehra board intend to introduce a better system of drainage and to extend the water supply; while the important scheme for supplying Mussoorie with water by electric traction affords a reason for saving money. The Aligarh board are extending the system of drainage, to commence which a loan was taken; and the erection of a market square in Bareilly will absorb the board's invested funds and their cash in hand.

Octroi receipts.

13. The gross and net receipts from octroi, the main source of income in most of the municipalities of the province, are compared below with the figures for the previous year:—

	Gross.	*Nett.*
	Rs.	Rs.
1901-1902	39,82,245	31,28,330
1902-1903	38,38,757	29,68,970
Decrease ...	1,43,488	1,59,360

In the preceding year the conditions had been abnormal. Large stocks of grain had been accumulated in anticipation of higher prices, and the export of these stocks in the year under review led to the amount paid out as refunds increasing by Rs. 15,872. Imports of taxable articles into municipalities fell to a more normal figure, and in view of the disturbing effect of plague it is satisfactory that the net octroi receipts were as high as they were.

All the divisions except Allahabad and Lucknow record smaller receipts. In these divisions, in spite of the presence of plague in these cities, the greater part of the increase occurred in the Allahabad (Rs. 13,467) and Lucknow (Rs. 20,230) municipalities. In Lucknow

these results are in large part to be attributed to closer supervision; while in Allahabad several causes, including a diminished exodus from the city, contributed to the rise.

The outbreak of plague in the towns of Fyzabad and Gorakhpur affected very seriously the octroi receipts in the divisions to which they give their names, the falling off in the Fyzabad municipality being one of nearly 45 per cent. and in the Gorakhpur municipality one of over 29 per cent. Generally the income derived from octroi on grain was the main item of decrease. The receipts fell off from grain, as well as from building materials and drugs, in the Agra, Rohilkhand, and Meerut divisions, and from cloth in the last two divisions. But in Agra large purchases of cloth by native chiefs and others on their way to and from the darbar affected the octroi on this commodity. The decline in Rohilkhand was chiefly in the Sháhjahánpur municipality, which lost heavily by reduction of duties. The imports of *ghi* in the Meerut division were considerably in excess of those in the previous year, but, owing to a reduction of duty in several places, the net income fell off. The variations in the figures for sugar in the Agra division are due to the adoption by the boards of a more proportionate scale of rates for the various kinds of refined and unrefined sugar. In the Benares division the decrease in grain was partly balanced by improved income from the octroi on cloth.

Through trade and local consumption.

14. The apparent incidences of consumption are carefully examined when the individual reports are received, and when, in the absence of local reasons or the holding up of stocks, it may safely be inferred that unduly high figures are connected with the taxation of through trade, suitable directions are issued. The figures for the more important commodities may be briefly referred to.

Grain.

The provincial incidence of consumption per head of grain fell from 6 maunds and 37 *sers* to 6 maunds and 5 *sers*. A reaction from the unusual conditions of the preceding year was to be expected, and diminished imports coupled with increased exports were bound to reduce the apparent incidence.

The consumption exceeded 8 maunds per head in 11 municipalities, as compared with 20 in the previous year. Lalitpur heads the list with an incidence of 12 maunds 16 *sers;* the bonded warehouse is about to be opened, and the pressure of octroi on through traffic should be reduced. In Etáwah the incidence rose from 8 maunds 21 *sers* in 1901-1902 to 11 maunds 32 *sers*. This was due to a special cause—the stocking of heavy imports of grain that took place just as the exodus through fear of plague commenced. The special reason given for the high incidence in Azamgarh is the influx of people owing to settlement operations, and for that in Hathras the attraction of local labour from neighbouring villages to the mills within municipal limits. The Kalpi board have taken action to relieve trade by removing the cheaper grains from the schedule.

The low figure for Bahraich indicates defects in the refund arrangements, which have to some extent been remedied, and that for Gonda is caused by the inclusion within municipal limits of a large area of cultivated land. In Gorakhpur the actual population within municipal limits during the greater portion of the year was only a third of the ordinary number, and less grain was naturally consumed. The low incidences in Kasganj, Chandausi, and Hapur are due to wheat being exempt and in Kosi to rice only being taxed.

Sugar, refined.

The gross imports were some 30,000 maunds less than in the preceding year, but the incidence of consumption per head shows a higher figure than last year, as it has now been calculated on the population only of those municipalities in which refined sugar is taxed.

Sugar, unrefined.

The gross imports fell off by nearly two lakhs of maunds, but the export season was unusually brisk, and as a result the net imports fell by nearly four lakhs as compared with the preceding year. The apparent incidence of consumption per head naturally exhibited a great decrease.

The unjustifiably high figure for Kalpi commented on last year has been greatly reduced, and with greater facilities for the granting of refunds the incidence should fall to the normal standard. The neighbouring municipality of Kunch hopes to free through trade in this commodity by establishing a bonded warehouse. Proposals to replace the present octroi on sugar stuffs by a direct tax on the trade, limited to the actual theoretical income derivable from octroi, have been received from Soron, and are still under the prolonged consideration of the Azamgarh board. Bánda and Sikandrabad both show more normal incidences, and in Fatehpur Sikri the question has lost importance, as, with the conversion of the town to a notified area, octroi will be abolished altogether. Trade in sugar requires to be watched in Mau Ránipur and Gonda, where the incidences are high.

Oil and oilseeds.

During the year in 25 cases the incidence was 5 *sers* or more per head. Oilseeds were removed from the octroi schedules in Kalpi, Aligarh, Mau Ránipur, and Hapur; and both oil and oilseeds from the Bahraich schedule. Muzaffarnagar intends abolishing the duty on oilseeds, and Khurja that on both oil and oilseeds. In other cases the high ratio of refunds to receipts indicated the hampering of trade, and the removal of the tax is being considered.

Other articles.

The trade in cloth in Khairabad, Gonda, and Kalpi should be watched. Sitapur may have to substitute for octroi on cloth a direct form of taxation on the trade, if the high figures continue; and in Najibabad the octroi on native cloths will have to be abolished, if five-sixths of the gross receipts continue to be paid away in refunds.

Receipts from taxes other than octroi.

15. The income under this head was Rs. 29,311 in excess of the figure of the previous year. The main variations were—

	Rs.
Tax on houses and lands	+15,036
„ professions and trades	—3,098
Water rate	+39,924
Terminal taxes (Cawnpore)	—25,875

Closer supervision and more careful assessment account for the improved house tax receipts, more especially in the case of Mussoorie. The newly imposed tax on potato and tobacco fields in Sháhjahánpur also contributed to the increase. To the closing of a large number of sugar factories in Sháhjahánpur on account of depression in the sugar industry, and to the poorness of the cane crop, on which the receipts from the tax on sugar refiners in Bareilly depend, may be attributed the decline in income from the tax on professions and trades. Rupees 54,455 were realized from the newly levied water rate in Agra, but the income from water rate elsewhere has fallen off. The reasons for the marked decline in Allahabad will be referred to later. The terminal receipts in Cawnpore were affected by plague, and by the absence of sufficient rolling stock due to the heavy through traffic caused by the Delhi darbar.

Incidence of taxation.

16. The incidence per head of the population on a net income of Rs. 41,41,996 was Re. 1-3-8, against an incidence of Re. 1-4-5 in 1901-1902. Diminished receipts from octroi generally affected the incidence. The figures were, as usual, highest in the two principal hill municipalities. Owing to variations in the income, the incidence in Mussoorie rose from Rs. 5-11-9 to Rs. 7-7-10 and that in Naini Tal fell from Rs. 9-2-2 to Rs. 7-6-1.

Receipts from sources other than taxation.

17. Eliminating the amounts received as loans and the special grants to which reference has already been made, the net income from this source shows an advance of Rs. 10,954 on the figure of the previous year.

The chief increases were—

	Rs.
Realizations under special Acts	11,066
Rents	13,903
Conservancy receipts...	15,657
Fees from markets and slaughter houses	2,530

These figures, more especially as regards pounds and the licensing of hackney carriages, indicate better supervision. Part of the increased income from rents may perhaps be attributed to an extension of the practice of putting leases up to public auction. The results in Sháhjahánpur and Pilibhít were specially creditable. In Allahabad a change was introduced in regard to the Government estates, the usufruct of which had hitherto been enjoyed by the board. The lands have been resumed by the Government, the board receiving a compensatory annual grant of Rs. 20,000 in return.

The Government must again lay stress on the necessity for the early and careful preparation of the register of property in form 45 of the Municipal Account Code, as during the past two years progress in this respect has been slower than it should have been. The Aligarh board have taken up the question with creditable promptitude, and are enquiring into the rights held by the holders of intra-municipal lands with a view to making a complete and accurate record of lands which may be owned by them. At Naini Tal and Mussoorie special enquiries are about to be made regarding the tenure of lands in the settlements.

The improved method for the trenching of night soil recommended by the sanitary advisers of Government have been of financial advantage to many of the boards which have adopted them. Moradabad and Lucknow have done well; while Sitapur and Hapur are fortunate in having regular purchasers in the grass farm and Babugarh depôt respectively. In Tilhar the substitution of direct management for the contract system had excellent results. The want of proper management and foresight is to blame for the fall in the receipts from this source in Meerut.

The only head under which the decrease calls for remark is the head "sale of water." The accident to the Allahabad engine and the introduction of the water rate at Agra, which reduced the receipts from house connections, were the main causes affecting the income.

Loans.

18. The Agra board contracted a further loan of Rs. 42,000 for the extension of water works. Benares drew Rs. 1,21,000 for expenditure on the sewerage scheme, and Aligarh and Muzaffarnagar borrowed Rs. 15,000 and Rs. 25,000 respectively to finance their drainage schemes. With the permission of the Government of India the Cawnpore board were allowed to float a consolidated loan of ten lakhs in the open market, the sum advanced by Government towards the sewerage scheme having been refunded on the 1st April 1903.

Expenditure.

19. Expenditure increased more largely under the following heads :—

	Rs.
Water supply	51,932
Drainage	2,32,417
Conservancy	1,42,251
Public works	1,24,245
Public instruction	22,044
Plague charges	95,738
Lighting	13,129

Improvements in the water works of Mussoorie, the purchase of a third engine for Agra, the completion of the water tower at Cawnpore, and the purchase by the Benares board of new pump barrels are chiefly responsible for the enhanced expenditure under the first of these heads. Under drainage the large increase of over two and a quarter lakhs reflects the activity with which schemes for better drainage and sewerage are being carried into effect in many of the municipalities of the province. The Cawnpore board were busy with their sewerage scheme, which is well on the way to completion; and Lucknow did very satisfactory work with their surplus revenue and with the special grant of a lakh given by the Local Government. Muzaffarnagar and Aligarh began the operations for which they had borrowed money, and the efficient system of drainage in Farrukhabad was further extended.

The bulk of the increased expenditure under conservancy was incurred at Cawnpore, where the steam tramway and the incinerator are now in working order. The experience of Cawnpore in these matters will be helpful in enabling the boards of the other large municipalities to decide on the advisability of taking similar action. In Moradabad money has been usefully spent in making proper provision for trenching by acquiring land and purchasing additional plant. The greater portion of the increased charges under public works was spent on roads; and the bungalows for the engineer and secretary to the Cawnpore board cost Rs. 14,000. The greater attention given to lighting and the more liberal treatment of education are satisfactory features in the year's working. The expenditure on education, including the contributions to district boards, works out at 4·5 per cent. of the net income, and though this is below the standard of 5 per cent., yet it is probably as much as the boards in the present condition of their finances can afford to incur.

Plague charges, which were specially heavy in Cawnpore (Rs. 68,000) and in Allahabad (Rs. 59,281), rose from Rs. 90,858 to Rs. 1,86,596. The cost of measures of prevention and administration constituted a heavy drain on the resources of those municipalities which had been crippled by the loss of octroi income which the reduction of the rates under the orders of the Government of India had brought about. Police charges rose to over five and a quarter lakhs, and formed no less than a twelfth part of the total municipal expenditure. Relief from such charges would enable many municipalities to carry out urgent measures of sanitary reform, which the present state of their finances precludes them from entering on.

Water and drainage works.

20. The expenditure during the past two years incurred by the nine municipalities in which there are water works is stated below :—

	1901-1902.	1902-1903.	*Increase.*
	Rs.	Rs.	Rs.
Water supply ...	4,23,012	4,74,067	51,055
Drainage... ...	2,12,654	4,07,726	1,95,072

The increases have been explained in the preceding paragraph.

Water works.—The annual report of the Sanitary Engineer to Government, which has been forwarded to the Government of India, deals in some detail with the results of the year in each municipality in question, and the abstract of the more important statistics given in previous years does not seem to be required.

Drainage.—Good progress was made in the drainage and sewerage works at Benares, the last instalment of the loan for which will be taken during the current year. On drainage Rs. 56,794 were spent, chiefly on surface drains and on subsidiary matters such as the metalling of roads along which the drains run and the provision of *detritus* pits. On sewerage Rs. 48,311 were spent, the 17 latrines and 16 out of the 20 pail depôts included in the scheme being completed. In Cawnpore a great

improvement is already in evidence: 3·81 miles out of the total length of 4·86 miles of the main sewer have been made, and the whole work will be completed before the next monsoon. The construction of low level and branch sewers has also progressed; and the arching of the Ganda and Sisamau *nalas* has been followed by the construction by house owners of masonry drains running from their houses into the mains. The Lucknow drianage scheme has made a start, but the main project cannot be touched till the question of financing it has been settled. The intercepting sewer project at Agra was again postponed for want of funds, but it probably will be taken in hand in the current year. In Farrukhabad steady progress is being made with the drainage of the town; and the construction of outfall drains for the sullage of the town of Aligarh is nearly half completed. These details do not complete the catalogue of drainage projects which are either in contemplation or in train, and the next few years will be years of activity in this respect.

Other sanitary improvements.

21. The total sum (Rs. 23,29,766) spent by the boards under the heads of water supply, drainage, conservancy, and market and slaughter houses exceeded the corresponding figure of the previous year by as much as Rs. 4,18,235. This increase has already been explained, and the improvements in the conservancy arrangements in Cawnpore have been referred to.

Education.

22. The expenditure rose from Rs. 1,54,032 to Rs. 1,71,450, while the number of schools increased by 86 and the number of pupils by 3,300. In Bareilly the free vernacular schools were extended, and continued to be managed with excellent results.

Vaccination.

23. The vaccination results show signs of improvement, but in several municipalities infant protection is by no means so complete as it should be. The figures for Hardoi and Roorkee are unreliable and point to the inclusion of extra-municipal cases; while in Sandi, Bilsi, Mainpuri, Tilhar, Hathras, and Fyzabad the results are specially unsatisfactory. Improvement in vaccination work is to be effected, not so much by a recourse to the penal provisions of the Act, as by the exercise of personal influence by individual members of the boards.

Vital statistics.

24. 141,391 births and 161,260 deaths were recorded during the year, as compared with 135,626 births and 152,280 deaths returned in the preceding year. The higher mortality is chiefly due to plague, the death rates being high in the following municipalities where it prevailed: in Cawnpore (102·79), Allahabad (62·09), Benares (60·90), Gorakhpur (63·84), Lucknow (62·06), and Unao (61·03). Malarial fever, caused by water logging, is again responsible for the high death rate in Kosi, but a scheme to improve the drainage of the town has been taken in hand. An outbreak of cholera accounts for the exceptional figure (77·85) returned from Kashipur.

Registration seems to have been fairly efficient; but sustained attention to this matter on the part of the members of the boards is required to secure accurate returns.

Investments.

25. The only new investment made during the year was one of Rs. 30,000 by the Sháhjahánpur board. This money is designed to form the nucleus of a fund for the construction of a masonry bridge over the river Gharra, to connect the main road from Sitapur with that running into the city.

Finances of indebted municipalities.

26. A brief account of the financial condition of each municipality which is in debt to the Government is given below in accordance with the letter of the Government of India, No. 138, dated the 16th August 1898:—

Agra.—The financial results of the past year were disappointing. The new water rate produced Rs. 54,455, but against this must be set off a diminution in the octroi receipts of Rs. 36,000 and also Rs. 9,420

utilized in raising the closing balance, which would have been even lower than it was, had all claims been met before the year closed. The hope that the increased taxation would provide a surplus for much needed improvement has not been fulfilled. The enhanced income which may be expected when the octroi rates have been raised should, however, do much to improve the finances of the municipality, which will, however, require careful watching for some time.

Aligarh.—The financial position of the board is sound and can be further strengthened, if necessary, by a revision of the octroi schedule.

Allahabad.—The finances of this board still demand anxious consideration. The heavy charges incurred on plague could not be met by the board unassisted, and a liberal subvention on the part of Government had to be made. Funds are urgently needed for the metalling of the roads and for improved conservancy and lighting arrangements, as well as for the drainage of the town and the extension of the water works. A house tax will, however, shortly be imposed, and the receipts from this source, together with the improved income from octroi which the raising of the rates will bring in, should enable the board to tide over their financial difficulties.

Benares.—The finances continue to be well administered, and the total real income was in excess of that of the preceding year. The interest and repayment charges of the loans were met without difficulty.

Cawnpore.—The financial position of this board is satisfactory, though, owing to temporary causes, the terminal receipts fell off by nearly a quarter of a lakh. Rupees 3,00,000 out of the loans taken from Government have since been refunded, and a consolidated loan of ten lakhs has been floated in the open market. On the completion of the new system of conservancy the maintenance charges should be greatly reduced, and the ability of the municipality to repay its debts accordingly increased.

Dehra.—The year closed with a large balance of Rs. 34,763. The octroi income continues to develope, and the board is in a thoroughly sound position.

Etah.—Only Rs. 1,180 of the loan of Rs. 7,000 taken remain to be paid off.

Jalesar.—The instalments due were paid, and the board had a closing balance of Rs. 4,424. The loan will certainly be liquidated within the five years as agreed.

Kashipur.—The financial position continues satisfactory.

Lucknow.—The net octroi receipts were Rs. 20,230 in excess of those of the previous year, and the year ended with a balance larger than that with which it began, even if the exceptional items of receipt in connection with the drainage works be excluded. Since the year closed, however, owing to heavy charges for plague and other expenses, the position of the board has changed for the worse, but with enhanced octroi receipts it should show a recovery.

Meerut.—Owing to the severe outbreak of plague there was a decline of over Rs. 16,000 in the net octroi receipts, and expenditure on public works and in other directions had to be curtailed. A house tax has been sanctioned, but the financial position of the board will continue for some time to demand careful attention, though the enhanced rates of octroi recently suggested should result in an improvement of the situation.

Mussoorie.—The income rose from Rs. 91,666 to the record figure of Rs. 1,29,942, and the board had a balance of Rs. 44,033 in hand at the close of the year. The board are well off; but the initial expenditure on the large water supply scheme will be considerable, and the

necessity of taking steps to increase the income to meet the interest on the loan and other additional expenditure must not be overlooked.

Naini Tal.—The net income fell from Rs. 1,41,000 to Rs. 1,16,229; and the board had to dip into their balances to the extent of nearly Rs. 25,000 to meet special refunds of water rate. It is doubtful whether the tolls are yet made to yield the full return of which they are capable. In any case, however, the finances of the board are not in a position to meet the whole of the expenditure on considerable sanitary improvements which must shortly be incurred, and the Government has promised a grant in aid for the more urgent reforms. The loan liabilities of the board were duly discharged within the year.

Control of the octroi system.

27. The octroi returns of the boards continue to be closely scrutinized by the Government in order to ascertain whether the administration is being carried on in conformity with the canons laid down, and gradual progress is being made in this direction. Refunds are being paid more promptly, and arrear payments due at the end of the year were, if the returns are to be relied on, reduced to a negligible amount. Bonding facilities are being extended. In Benares a bonded warehouse is about to be built near the railway station; and in Hathras a large warehouse is in contemplation, which should do much to lessen any hampering of through trade which at present exists.

The working of the Sardhana, Jalesar, Dhampur, Jaunpur, and Khairabad municipalities was considerably below the provincial standard.

General results.

28. The year was, on the whole, a prosperous one, though trade was slacker than in the preceding year. The presence of plague, however, was a disturbing feature in municipal administration. It visited Cawnpore and Gorakhpur in a virulent form, and prevailed in a lesser degree in Allahabad, Jaunpur, Mirzapur, Azamgarh, Unao, Fyzabad, and in other municipalities. The municipal boards took a prominent part in the loyal rejoicings with which the Coronation of His Majesty the King-Emperor was celebrated.

The advance in the efficiency of municipal work noticed last year continued. Such advance must be gradual, but it is no less real. The Government would be the first to admit that many of the municipalities of this province are still far from the standard to which others have attained, and still further from the standard to which it is hoped in the future they may attain, but the improvement in the administration of the boards compared with that of twenty, or even of ten, years ago it is impossible to gainsay.

Abuses are on the decline, the only towns in which grave irregularities came to light being Sardhana and Dehra. At Sardhana serious embezzlements were perpetrated by the octroi superintendent, who was aided by the utter laxity of supervision which prevailed. At Dehra two cheques payable to the Pasteur Institute were embezzled by the head clerk. In each case the persons responsible have been called to account.

The Local Audit department has again done good work, but, with the greater knowledge of proper procedure now possessed by the members and servants of the boards, the irregularities detected tend to diminish both in number and importance.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions, United Provinces, for information and communication to the chairmen of the municipal boards in their respective divisions.

Ordered also that a copy of this resolution be published in the *United Provinces Government Gazette* for general information.

By order, &c.,

J. M. HOLMS,

Secretary to Government,
United Provinces of Agra and Oudh.

Abstract of Statement No. I, showing the constitution of municipal boards (1902-1903).

Number of municipalities under Act I of 1900	104	(*b*) Elected	1,033
Population within municipal limits ...	3,235,449	(*c*) Nominated	206
Number of towns of which the municipal boards are—		Of the above—	
(*a*) Elected	0	(*d*) Officials	329
(*b*) Elected and appointed ...	102	(*e*) Non-officials	1,067
(*c*) Appointed	2	(*f*) Europeans	266
Aggregate number of members of municipal boards—		(*g*) Natives	1,130
(*a*) *Ex-officio*	157		

Abstract of Statement No. II, showing the system of taxation in force, and giving the provincial totals of income (1902-1903).

System of taxation—	Municipalities.
(*a*) Octroi in force in	82
(*b*) Tax on houses and lands in force in...	25
(*c*) Tax on animals and vehicles in force in	23
(*d*) Tax on professions and trades in force in...	55
(*e*) Tolls on roads and ferries in force in	7
(*f*) Water rate in force in... ...	5
(*g*) Conservancy (including scavenging and latrine rates) in force in ...	5
(*h*) Servants' tax in force in ...	2
(*i*) Tax on lake frontage and boats in force in	1
(*j*) Tax according to circumstances and property in force in ...	11
(*k*) Terminal tax in force in ...	1
(*l*) Terminal toll in force in ...	1
(*m*) Tax on animals for slaughter in force in	2
(*n*) Mooring tax in force in ...	1
(*o*) Pilgrim tax in force in ...	1

Total income—	Rs.
(*a*) Octroi, class I	15,45,241
Do. II	1,49,754
Do. III	1,77,686
Do. IV	2,04,489
Do. V	2,09,348
Do. VI	81,042
Do. VII	4,34,444
Do. VIII	1,31,032
Composition for octroi ...	27,454
(*b*) Tax on houses and lands ...	1,93,231
(*c*) Tax on animals and vehicles ...	48,456
(*d*) Tax on professions and trades ...	1,42,675
(*e*) Tolls on roads and ferries ...	1,18,913
(*f*) Water-rate	2,51,975
(*g*) Conservancy (including scavenging and latrine rates) ...	47,988
(*h*) Servants' tax	7,889
(*i*) Tax on lake frontage and boats ...	868
(*j*) Tax according to circumstances and property	39,112
(*k*) Terminal tax	2,25,546
(*l*) Terminal toll	59,816
(*m*) Tax on animals for slaughter ...	12,018
(*n*) Mooring tax	475
(*o*) Pilgrim tax	24,064
Realizations under special acts ...	1,10,698
Revenue derived from municipal powers apart from taxation	9,40,881
Grants and contributions (for general and special purposes)	3,07,142
Miscellaneous	57,385
Extraordinary and debt	3,38,559
Total income of the year, excluding opening balance	58,96,661
Total income of the year, including opening balance	77,08,881

	Rs. a. p.
Incidence of taxation per head of population	1 3 8
Incidence of income per head of population	1 11 11

Abstract of Statement No. III, giving the provincial totals of expenditure (1902-1903).

	Rs.
General administration and collection charges—	
(*a*) Office establishment, inspection, honorary magistrates' establishment	2,61,313
(*b*) Collection of taxes including bonded warehouses, establishments, purchase of account books, money boxes, repairs to outposts, &c. ...	3,85,702
(*c*) Collection of tolls on roads and ferries, &c.	12,572
(*d*) Survey of land	9,751
(*e*) Refunds	4,847
(*f*) Pensions and gratuities ...	2,013
Public safety.	
(*a*) Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	1,663
(*b*) Lighting (establishment, purchase of lanterns, oil, repairs, &c.) ...	1,68,194
(*c*) Police (establishment, purchase of clothing, repairs, &c.) ...	5,25,797
(*d*) Rewards for the destruction of wild animals and snakes ...	315
Public health and convenience.	
(*a*) Water-supply { Capital outlay ...	1,15,071
(*a*) Water-supply { Establishment, repairs, &c. ...	3,70,634
(*b*) Drainage ... { Capital outlay ...	4,66,074
(*b*) Drainage ... { Establishment, repairs, &c. ...	84,248
(*c*) Conservancy (including road cleaning and watering) and latrines ...	12,21,472
(*d*) Hospitals and dispensaries ...	1,65,441
(*e*) Vaccination	24,886
(*f*) Markets and slaughter-houses ...	72,267
(*g*) Pounds	22,464
(*h*) Dâk bungalows and sarais ...	8,575
(*i*) Arboriculture, public gardens, and experimental cultivation ...	50,118
(*j*) Veterinary charges	1,382
(*k*) Registration of births and deaths...	8,103
(*l*) Public works	6,96,762
Public instruction	2,39,646
Contributions	1,54,066
Miscellaneous.	
(*a*) Interest on loans { For previous years	*Nil.*
(*a*) Interest on loans { For current year...	3,19,465
(*b*) Actual cost of work done for private individuals ...	2,617
(*c*) Miscellaneous	4,10,743
Extraordinary and debt.	
(*a*) Investments	30,130
(*b*) Repayments of loans ...	1,96,653
(*c*) Advances	4,267
(*d*) Deposits	13,329
Total expenditure ...	60,50,580
Closing balance ...	16,58,301
GRAND TOTAL ...	77,08,881

STATEMENT No. I.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1903.

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
MEERUT.	Dehra Dún	1	Dehra ...	Act I of 1900.	24,039	3	1	*13	17	3	14	8	9
		2	Mussoorie ...		14,689	...	3	*12	15	4	11	13	2
	Saháranpur.	3	Sáháranpur ...		66,254	3	1	*13	17	3	14	5	12
		4	Hardwár Union,		25,597	3	1	*13	17	3	14	2	15
		5	Deoband ...		20,167	2	1	*9	12	3	9	2	10
		6	Roorkee ...		14,197	2	1	*10	13	2	11	3	10
	Muzaffarnagar.	7	Muzaffarnagar...		23,444	1	2	*9	12	4	8	3	9
		8	Kandhla ...		11,563	2	1	*9	12	3	9	2	10
		9	Kairana ...		19,304	2	1	*9	12	3	9	2	10
	Meerut ...	10	Meerut ...		78,740	4	1	*16	21	4	17	4	17
		11	Ghaziabad ...		11,275	1	1	*10	12	3	9	2	10
		12	Shahdara ...		5,540	1	1	*7	9	3	6	2	7
		13	Baraut ...		7,703	...	1	*7	8	2	6	2	6
		14	Bághpat ...		5,972	1	1	*7	9	3	6	2	7
		15	Hápur ...		17,796	1	1	*10	12	3	9	2	10
		16	Pilkhua ...		5,859	1	1	*7	9	3	6	2	7
		17	Sardhana ...		12,467	1	1	*10	12	3	9	2	10
		18	Mawana ...		9,207	1	1	*7	9	3	6	2	7
	Bulandshahr.	19	Bulandshahr ...		18,959	...	2	*7	9	3	6	3	6
		20	Anupshahr ...		8,601	...	2	*7	9	3	6	2	7
		21	Khurja ...		29,277	1	2	*10	13	3	10	2	11
		22	Sikandrabad ...		18,290	...	2	*7	9	3	6	2	7
	Aligarh ...	23	Koil (Aligarh),		70,434	3	1	*13	17	3	14	3	14
		24	Háthras ...		42,578	3	1	*13	17	3	14	2	15
		25	Atrauli ...		16,561	1	1	*10	12	3	9	2	10
		26	Sikandra Rao ...		11,372	1	2	*9	12	3	9	2	10
			Divisional Total	...	589,885	38	34	254	326	79	247	78	248

* Includes Chairman.

The Joint or Senior Assistant Magistrate is an *ex-officio* member of every board.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1903—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
AGRA.	Muttra ...	27	Muttra ..		57,114	1	3	*13	17	4	13	3	14
		28	Brindaban ...		22,717	...	3	*10	13	4	9	3	10
		29	Kosi ...		9,565	1	1	*10	12	3	9	2	10
	Agra ...	30	Agra† ...		1,65,981	2	*3	16	21	3	18	4	17
		31	Fatehpur-Sikri,		7,147	5	2	*1	8	3	5	2	6
		32	Firozabad ...		16,849	...	2	*10	12	3	9	2	10
	Farrukhabad.	33	Fatehgarh *cum*-Farrukhabad.	Act I of 1900.	63,278	2	2	*13	17	4	13	3	14
	Mainpuri...	34	Mainpuri ...		19,000	2	1	*9	12	3	9	1	11
	Etáwah ...	35	Etáwah ...		42,570	1	2	*11	14	3	11	4	10
	Etah ...	36	Etah ...		8,796	1	2	*9	12	3	9	1	11
		37	Soron ...		12,175	...	2	*7	9	3	6	1	8
		38	Kasganj ..		19,686	1	2	*9	12	3	9	1	11
		39	Marehra ...		8,622	5	2	*1	8	3	5	1	7
		40	Jalesar ...		14,348	...	2	*7	9	3	6	1	8
			Divisional Total	...	4,67,848	21	29	126	176	45	131	29	147
ROHILKHAND.	Bareilly ...	41	Bareilly† ...		1,17,380	4	*3	18	25	4	21	3	22
	Bijnor ...	42	Bijnor ...		17,583	2	1	*9	12	4	8	2	10
		43	Chándpur ...		12,586	2	1	*9	12	2	10	1	11
		44	Dhámpur ...		7,027	...	1	*10	11	2	9	1	10
		45	Nagina ...	Act I of 1900.	21,412	2	1	*9	12	3	9	2	10
		46	Najibabad ...		19,568	...	1	*9	10	2	8	2	8
	Budaun ...	47	Budaun ...		39,031	2	1	*10	13	3	10	2	11
		48	Bilsi ...		6,035	7	1	*1	9	5	4	2	7
		49	Ujháni ...		7,917	1	1	*7	9	3	6	2	7
		50	Sahaswan ...		18,004	1	2	*10	13	3	10	2	11

* Includes Chairman.

The Magistrate of the District is *ex-officio* Chairman in the municipalities marked †.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1903—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Rohilkhand—(*concluded*).	Moradabad	51	†Moradabad ...	Act I of 1900.	75,128	3	*2	13	18	4	14	4	14
		52	Chandausi ...		25,711	2	1	*9	12	2	10	1	11
		53	Amroha ...		40,077	2	1	*11	14	2	12	2	12
		54	Sambhál ...		39,715	2	1	*11	14	3	11	2	12
	Sháhjahánpur ...	55	Sháhjahánpur...		73,544	3	1	*13	17	3	14	3	14
		56	Tilhár ...		19,091	2	1	*9	12	3	9	2	10
	Pilibhít ...	57	Pilibhít ..		33,490	2	1	*10	13	2	11	2	11
		58	Bisalpur ...		9,851	2	1	*10	13	4	9	2	11
			Divisional Total	...	5,83,150	39	22	178	239	54	185	37	202
Allahabad.	Cawnpore	59	Cawnpore ...	Act I of 1900.	1,72,674	3	1	*22	26	4	22	7	19
	Fatehpur...	60	Fatehpur ...		19,281	2	1	*9	12	3	9	1	11
	Bánda ...	61	Bánda ...		22,565	1	1	*13	15	3	12	2	13
	Allahabad	62	Allahabad† ...		1,59,545	4	*2	20	26	7	19	10	16
	Jhánsi ...	63	Jhánsi† ...		47,881	2	*4	10	16	4	12	4	12
		64	Lalitpur† ...		11,560	8	*4	...	12	4	8	1	11
		65	Mau Ranipur ...		17,231	2	1	*10	13	4	9	2	11
	Jalaun ...	66	Orai† ...		8,458	...	*3	6	9	3	6	2	7
		67	Kalpi† ...		10,139	...	*3	6	9	3	6	1	8
		68	Kunch† ...		15,888	...	*3	6	9	3	6	1	8
			Divisional Total	...	4,85,222	22	23	102	147	38	109	31	116
Benares.	Benares ...	69	Benares† ...	Act I of 1900.	2,04,373	5	*2	18	25	4	21	3	22
	Mirzapur ...	70	Mirzapur ...		79,862	1	1	*13	15	3	12	4	11
		71	Chunar ...		9,926	2	1	*10	13	4	9	2	11
	Jaunpur ...	72	Jaunpur ...		42,771	1	2	*13	16	4	12	3	13
	Gházipur...	73	Gházipur ...		39,429	2	2	*13	17	3	14	2	15
	Ballia ...	74	Ballia ...		15,278	1	1	*10	12	3	9	3	9
			Divisional Total	...	3,91,639	12	9	77	98	21	77	17	81

* Includes Chairman.

The Magistrate of the District is *ex-officio* Chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1903—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	Act I of 1900.	63,377	4	1	*16	21	2	19	1	20
	Azamgarh	76	Azamgarh ...		18,835	2	1	*9	12	3	9	2	10
			Divisional Total	...	82,212	6	2	25	33	5	28	3	30
KUMAUN.	Almora ...	77	Almora ...	Act I of 1900.	7,007	2	1	*10	13	3	10	4	9
	Naini Tál	78	Naini Tál† ...		14,220	4	*4	3	11	6	5	8	3
		79	Kashipur ...		12,023	...	2	*10	12	3	9	2	10
		80	Haldwani† ...		6,624	8	*4	...	12	4	8	2	10
			Divisional Total	...	39,874	14	11	23	48	16	32	16	32
LUCKNOW.	Lucknow...	81	Lucknow† ...	Act I of 1900.	2,40,649	6	*2	24	32	3	29	6	26
	Unao ...	82	Unao ...		13,109	2	1	*10	13	4	9	4	9
	Rae Bareli	83	Rae Bareli ...		15,880	2	1	*13	16	2	14	2	14
	Sitapur ...	84	Sitápur ...		18,954	2	1	*10	13	3	10	2	11
		85	Khairabad ...		13,774	2	1	*10	13	2	11	2	11
	Hardoi ...	86	Hardoi ...		12,174	2	1	*10	13	3	10	2	11
		87	Shahábad ...		20,036	2	1	*10	13	2	11	2	11
		88	Sandila ...		16,843	2	1	*10	13	2	11	2	11
		89	Sándi ...		9,072	1	1	*10	12	2	10	2	10
		90	Pihani ...		7,616	1	1	*7	9	2	7	2	7
	Kheri ...	91	Lakhimpur ...		10,110	1	1	*9	11	3	8	2	9
		92	Muhamdi ...		6,278	*2	1	9	12	1	11	1	11
			Divisional Total	...	3,84,495	25	13	132	170	29	141	29	141

* Includes Chairman.

The Magistrate of the District is *ex-officio* Chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1903—(concluded).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
FYZABAD.	Fyzabad,	93	Fyzabad ...	Act I of 1900.	68,988	4	1	*15	20	2	18	3	17
		94	Tanda ...		19,853	...	2	*11	13	3	10	2	11
	Gonda ...	95	Gonda ...		15,811	2	1	*10	13	5	8	3	10
		96	Nawábganj ...		7,047	2	1	*10	13	4	9	2	11
		97	Utraula ...		6,756	1	1	*10	12	3	9	2	10
		98	Balrampur ...		16,723	*2	1	9	12	4	8	1	11
	Bahraich,	99	Bahraich ...		27,304	2	1	*11	14	5	9	3	11
		100	Nanpara ...		10,601	1	2	*10	13	3	10	1	12
		101	Bhinga ...		5,972	...	1	*10	11	1	10	1	10
	Sultánpur,	102	Sultánpur ...		9,550	2	1	*10	13	4	9	3	10
	Partábgarh,	103	Bela (Partábgarh).		8,041	11	1	*1	13	4	9	3	10
	Bara Banki,	104	Nawábganj (Bara Banki.)†		14,478	2	*1	9	12	4	8	2	10
			Divisional Total ...		2,11,124	29	14	116	159	42	117	26	133
			GRAND TOTAL		32,35,449	206	157	1,033	1,396	329	1,067	266	1,130

* Includes Chairman.

The Magistrate of the District is *ex-officio* Chairman in the municipalities marked.†

STATEMENT No. II.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra	*35,035	21,001	1,383	2,204	1,618
		2	Mussoorie ...	†23,509	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	41,768	29,657	2,588	3,303	4,902
		4	Hardwár Union ...	37,044	22,783	426	1,304	2,421
		5	Deoband ...	‡6,935	9,345	185	722	1,012
		6	Roorkee ...	10,335	7,477	817	1,105	706
	Muzaffarnagar	7	Muzaffarnagar ...	9,059	7,842	932	1,168	1,707
		8	Kándhla ...	3,769	3,140	302	263	377
		9	Kairána ...	9,289	7,279	421	652	273
	Meerut ...	10	Meerut ...	35,214	79,611	4,980	7,221	17,282
		11	Gháziabad ...	15,053	7,334	574	197	1,003
		12	Sháhdara ...	§722	...	...	...	...
		13	Baraut ...	3,444	2,542	115	314	352
		14	Bághpat ...	2,101	2,414	242	137	332
		15	Hápur ...	21,144	4,985	325	1,354	2,113
		16	Pilkhua ...	§430	...	...	...	...
		17	Sardhana ...	1,307	Figures were called for, but could not be dismissed			
		18	Mawána ...	1,005	...	...	...	...
	Bulandshahr...	19	Bulandshahr ...	10,207	8,615	...	800	1,357
		20	Anúpshahr ...	**7,631	4,669	...	416	367
		21	Khurja ...	20,883	17,370	...	2,098	2,679
		22	Sikandrabad ...	9,997	7,491	...	829	1,622
	Aligarh ...	23	Koil (Aligarh) ...	††17,727	43,994	4,721	3,852	5,181
		24	Háthras ...	16,894	22,820	...	3,069	1,859
		25	Atrauli ...	9,398	9,002	381	364	434
		26	Sikandra Rao ...	4,136	4,811	762	344	458
			Divisional Total ...	3,54,036	P.3,24,182	P.19,154	P.31,716	P.48,055

* The difference of Rs. 330 is due to the imprests with municipal officials having been excluded from the closing balance last year.
† The difference of Rs. 217 is due to the imprests with municipal officials having been excluded from the closing balance last year.
‡ This includes an imprest of Rs. 40 excluded from the closing balance last year.
§ The difference of Re. 1 is due to compounding fractions of a rupee.

6

Municipal rates and taxes.

Octroi (*a*).					Total.	Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).
(*e*)	(*f*)	(*g*)	(*h*)	(*i*)						
Class V (Drugs, gums, and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,426	1,181	8,238	1,533	...	38,584	27	...	...	...	...
...	...	...	...	...	...	29,920	3,388	2,072	48,839	...
5,800	2,170	10,743	3,000	...	62,163	2,246	...	...	...	...
926	576	4,333	1,514	...	34,283	...	...	...	...	...
638	721	2,800	512	...	15,935	...	...	...	...	...
882	377	2,362	576	307	14,609	2,822	...	...	...	...
2,440	1,787	3,453	910	400	20,639	5,762	634	...	...	...
265	91	990	...	...	5,428	...	...	...	...	...
925	...	1,483	...	...	11,033	...	...	...	...	...
8,865	4,493	14,915	2,840	1,815	1,42,022	...	...	352	...	...
378	231	1,659	256	...	11,632	827	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
369	75	1,165	329	...	5,261	...	151	...	...	...
248	92	507	70	...	4,042	...	359	...	...	...
922	380	2,778	796	...	13,653	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
furnished, as records had been made away with by a octroi superintendent.					8,480	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,072	178	2,482	453	...	14,957	...	...	...	...	...
304	101	781	127	...	6,765	543	1,162	...	...	...
1,861	233	3,467	677	...	28,385	...	...	...	...	...
1,235	217	2,172	439	...	14,005	...	...	...	...	...
3,149	1,248	7,813	4,477	232	74,667	...	...	577	...	...
3,474	1,010	3,000	1,200	...	36,432	...	...	...	...	...
645	411	1,203	508	...	12,948	...	...	55	...	...
402	166	1,138	267	...	8,348	...	...	31	...	...
P. 36,226	P. 15,738	P. 77,482	P. 20,484	P. 2,754	5,84,271	42,147	5,694	3,087	48,839	...

** The difference of Rs. 100 is due to the imprests with municipal officials having been excluded from the closing balance last year.
†† The difference of Rs. 454 is due to the imprests with municipal officials having been excluded from the closing balance last year.
P. Exclusive of Sardhana figures.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4						
				Municipal rates					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Lighting rate (*g*)	Conservancy (including scavenging and latrine rates) (*h*).	Other taxes (to be specified in detail in			
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra	...	1,947	27	...	...	...
		2	Mussoorie ...	...	18,703	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	...	...	...	...	...	...
		4	Hardwár Union ...	...	...	...	...	...	...
		5	Deoband ...	...	...	...	...	...	...
		6	Roorkee ...	...	...	...	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	...	...	...	...	...	...
		8	Kándhla ...	...	...	...	...	...	...
		9	Kairána ...	...	...	...	...	...	...
	Meerut ...	10	Meerut ...	...	...	...	...	...	...
		11	Gháziabad ...	...	...	...	...	...	...
		12	Sháhdara ...	...	...	...	...	1,334	...
		13	Baraut ...	...	...	...	...	...	...
		14	Bághpat ...	...	...	...	..	...	...
		15	Hápur ...	...	...	...	...	...	...
		16	Pilkhua ...	...	...	...	...	2,472	...
		17	Sardhana ...	...	...	...	...	...	...
		18	Mawána ...	...	...	...	...	2,934	...
	Bulandshahr ...	19	Bulandshahr ...	...	...	...	...	...	...
		20	Anúpshahr ...	...	...	...	...	...	...
		21	Khurja ...	...	...	...	...	...	...
		22	Sikandrabad ...	...	...	...	...	...	...
	Aligarh ...	23	Koil (Aligarh) ...	...	...	...	...	...	...
		24	Háthras ...	...	...	...	...	...	...
		25	Atrauli ...	...	...	...	...	...	...
		26	Sikandra Rao ...	...	...	...	...	...	...
			Divisional Total ...	...	20,650	27	...	6,740	...

of Agra and Oudh during the year ending the 31st March 1903—(continued).

6					7						
and taxes—(*concluded*).					* Realizations under Special Acts. * (NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
as many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licences for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	40,585	619	896	...	...	...	...	1,515
...	...	7,065	...	1,09,987	70	...	...	...	...	...	70
...	...	...	...	64,409	594	896	...	...	...	...	1,490
...	24,064	...	...	58,347	1,125	...	...	1,097	...	...	2,222
..	...	...	...	15,935	207	...	...	...	...	...	207
...	...	...	...	17,431	456	154	...	...	...	...	610
...	...	...	...	27,035	731	...	...	...	...	...	731
...	...	...	...	5,428	196	...	...	...	...	...	196
...	...	...	...	11,033	391	...	...	...	...	...	391
...	...	..	...	1,42,374	241	456	...	...	...	...	697
...	...	...	...	12,459	363	158	...	...	...	...	521
...	...	..	...	1,334	308	...	...	...	...	...	308
...	...	...	...	5,412	243	...	...	...	...	...	243
...	...	...	...	4,401	116	...	...	...	...	...	116
...	...	...	...	13,653	180	...	...	...	...	...	180
...	...	...	...	2,472	123	...	...	...	...	...	123
...	...	...	...	8,480	141	...	...	...	...	...	141
...	...	...	...	2,934	246	...	...	...	...	...	246
...	...	...	...	14,957	481	266	...	...	...	...	747
...	...	...	...	8,470	494	...	...	...	...	...	494
...	...	...	...	28,385	746	254	..	...	...	...	1,000
...	...	...	...	14,005	277	398	...	...	...	...	675
...	...	...	...	75,244	888	581	...	...	...	...	1,469
...	...	...	...	36,432	587	470	...	...	...	332	1,389
...	...	...	...	13,003	211	231	...	...	...	...	442
...	...	...	...	8,379	509	209	...	...	...	...	718
...	24,064	7,065	...	7,42,584	10,543	4,969	...	1,097	...	332	16,941

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4						
				Revenue derived from municipal property					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, sarais, dâk bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	3,432	...	309	158	...	876
		2	Mussoorie ...	4,424	47	...	...	...	...
	Saháranpur ...	3	Saháranpur ...	4,747	480	2,749	171	386	506
		4	Hardwár Union ...	2,433	79	790	4	...	...
		5	Deoband ...	277	196	436	164	...	453
		6	Roorkee ...	4,899	454	321	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	1,783	714	1,269	87	...	248
		8	Kándhla ...	50	225	258	644	...	47
		9	Kairána ...	463	...	1,352	243	...	513
	Meerut ...	10	Meerut ...	2,814	1,312	9,399	2,920	...	17,266
		11	Gháziabad ...	144	339	367	...	...	585
		12	Sháhdara ...	260	...	206	...	...	129
		13	Baraut ...	78	21	595	...	...	203
		14	Bághpat ...	349	134	480	...	...	522
		15	Hápur ...	53	83	6,151	701	...	530
		16	Pilkhua ...	21	...	240	...	...	384
		17	Sardhana ...	29	102	988	...	...	268
		18	Mawána ...	1	...	525	...	...	591
	Bulandshahr ...	19	Bulandshahr ...	1,284	287	1,452	...	...	1,916
		20	Anúpshahr ...	217	97	423	137	...	60
		21	Khurja ...	1,473	502	3,355	44	...	1,350
		22	Sikandrabad ...	303	120	1,344	...	...	635
	Aligarh ...	23	Koil (Aligarh) ...	1,658	1,042	3,265	401	...	2,970
		24	Háthras ...	1,173	112	1,208	284	...	1,676
		25	Atrauli ...	39	839	558	527	...	512
		26	Sikandra Rao ...	151	957	287	197	72	...
			Divisional Total ...	32,555	8,142	38,327	6,482	458	32,240

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8

and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidâri cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	66	...	...	...	...	...	...	...	...
...	...	...	45	...	...	11	...	...	...	...	...	...	...	...
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	508	...	...	...	...	...	...	...	...	...	...	...
...	...	1,321	...	...	...	50	...	...	...	...	...	...	...	2,729
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	2	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	33	...	...	...	...
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	1,321	553	...	...	142	...	...	...	33	...	...	...	2,729

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from taxation					
				Other fees (to be specified in detail in as many columns as may					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under municipal and other acts (*x*).	Interest of investments.		
							For general purposes (*y*).	For educational purposes (*z*).	For medical purposes (*aa*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	...	...	315	...	...	...
		2	Mussoorie ...	...	...	357	...	...	...
	Saháranpur ...	3	Saháranpur ...	...	1	547	...	...	...
		4	Hardwár Union ...	...	...	212	175	...	...
		5	Deoband ...	...	...	59	706	...	...
		6	Roorkee ...	...	...	136	...	...	...
	Muzaffarnagar,	7	Muzaffarnagar ...	...	...	185	14	...	...
		8	Kándhla ...	...	...	57	...	...	...
		9	Kairána ...	...	...	98	24	...	...
	Meerut ...	10	Meerut ...	...	55	531	147	...	...
		11	Gháziabad ...	...	...	46	171	...	...
		12	Sháhdara ...	...	...	13	...	...	...
		13	Baraut ...	...	...	79	73	...	...
		14	Bághpat ...	...	...	6	...	...	...
		15	Hápur ...	...	...	198	77	...	...
		16	Pilkhua ...	...	...	15	...	...	...
		17	Sardhana ...	...	...	56	...	..	...
		18	Mawána ...	...	...	43	...	...	...
	Bulandshahr...	19	Bulandshahr ...	...	...	383	...	...	...
		20	Anúpshahr ...	...	...	35	...	...	...
		21	Khurja ...	...	...	439	...	...	...
		22	Sikandrabad ...	...	...	198	...	...	...
	Aligarh ...	23	Koil (Aligarh) ...	...	...	1,135	47	...	...
		24	Háthras ...	...	...	298	2,070	...	...
		25	Atrauli ...	...	...	...	387	...	...
		26	Sikandra Rao ...	...	...	190	17	...	...
			Divisional Total ...	...	56	5,631	3,908	...	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

—(*concluded*).		9									
be necessary—(*concld.*).		Grants and contributions (for general and special purposes).									
		From Government.			From Local Funds.			From other sources.			
Premium on loans (*bb*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	5,090	400	...	...	...	...	...	330	...	...	730
...	4,894	10,000	...	...	678	...	250	...	...	...	10,928
...	9,643	...	...	...	...	...	...	...	...	...	...
...	3,696	...	...	...	...	...	...	...	...	...	...
...	2,291	...	...	...	...	...	...	...	...	...	...
...	5,811	...	...	...	...	...	...	...	...	...	...
...	4,300	...	...	...	...	...	...	...	...	...	...
...	1,281	...	...	...	...	...	...	...	...	...	...
...	3,201	...	...	...	...	...	...	...	...	...	...
...	38,544	8,743	...	...	21,257	...	240	...	...	...	30,240
...	1,652	...	...	...	...	...	...	...	...	...	...
...	608	1,000	...	...	...	...	...	...	...	...	1,000
...	1,051	...	...	...	...	...	...	...	...	...	...
...	1,491	...	...	...	...	...	...	...	...	...	...
...	7,796	...	...	...	...	124	...	...	...	...	124
...	660	...	...	...	...	...	...	...	...	...	...
...	1,443	...	...	...	...	...	...	...	...	...	...
...	1,160	...	...	...	...	...	...	...	...	...	...
...	5,322	...	...	...	...	...	...	...	...	...	...
...	969	...	...	...	...	...	...	...	...	...	...
...	7,163	...	...	...	...	...	...	...	...	...	...
...	2,600	...	...	...	...	...	...	...	...	...	...
...	10,518	...	...	...	...	...	...	...	...	...	...
...	6,854	...	...	...	...	...	...	...	...	...	...
...	2,668	...	...	...	...	...	...	...	...	...	...
...	1,871	...	...	...	...	...	...	...	...	...	...
...	1,32,577	20,143	...	...	21,935	124	490	330	...	...	43,022

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans: From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún ...	1	Dehra ...	...	436	436	...	...
		2	Mussoorie ...	119	2,550	2,669	8	...
	Saháranpur ...	3	Saháranpur ...	...	968	968	...	...
		4	Hardwár Union ...	...	82	82	...	...
		5	Deoband ...	3	58	61	...	...
		6	Roorkee ...	...	225	225	...	...
	Muzaffarnagar	7	Muzaffarnagar ...	242	...	242	...	25,000
		8	Kándhla ...	...	54	54	...	...
		9	Kairána ...	...	7	7	...	...
	Meerut ...	10	Meerut ...	752	701	1,453	...	...
		11	Gháziabad ...	...	196	196	...	...
		12	Sháhdara ...	...	15	15	...	...
		13	Baraut ...	...	27	27	...	...
		14	Bághpat ...	...	...	...	...	...
		15	Hápur ...	106	...	106	...	...
		16	Pilkhua ...	...	16	16	...	...
		17	Sardhana ...	...	2,018	2,018	...	...
		18	Mawána ...	...	24	24	...	...
	Bulandshahr...	19	Bulandshahr ...	27	91	118	...	...
		20	Anúpshahr ...	...	11	11	...	...
		21	Khurja ...	...	320	320	...	...
		22	Sikandrabad ...	...	133	133	...	...
	Aligarh ...	23	Koil (Aligarh) ...	...	2,002	2,002	...	15,000
		24	Háthras ...	...	619	619	...	...
		25	Atrauli ...	...	15	15	...	...
		26	Sikandra Rao ...	100	5	105	...	...
			Divisional Total ...	1,349	10,573	11,922	8	40,000

of Agra and Oudh during the year ending the 31st March 1903—(continued).

11						12	13	14	15
Extraordinary and debt.									
(b).		Advances (d).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (c).	Permanent.	Other.	Deposits (e).	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	48,356	83,391	1 11 0	2 0 2
...	...	...	...	1,386	1,394	1,29,942	1,53,451	7 7 10	8 13 6
...	...	...	130	...	130	76,640	1,18,408	0 15 7	1 2 6
...	...	...	...	...	...	64,347	1,01,391	2 4 6	2 8 3
...	...	...	...	...	...	18,494	25,429	0 12 8	0 14 8
...	...	...	...	160	160	24,237	34,572	1 0 3	1 6 7
...	...	...	...	...	25,000	57,308	66,367	1 2 5	2 7 1
...	...	...	...	...	...	6,959	10,728	0 7 6	0 9 8
...	...	...	...	...	...	14,632	23,921	0 9 2	0 12 2
...	...	...	...	50	50	2,13,358	2,48,572	1 3 3	1 12 11
...	...	...	...	...	...	14,828	29,881	1 1 8	1 5 0
...	...	...	...	...	...	3,265	3,987	0 3 10	0 9 5
...	...	...	...	...	...	6,733	10,177	0 11 3	0 14 0
...	...	...	...	...	...	6,008	8,109	0 11 9	1 0 1
...	...	...	...	...	...	21,859	43,003	0 12 3	1 3 8
...	...	...	...	...	...	3,271	3,701	0 6 9	0 8 11
...	...	...	...	...	...	12,082	13,389	0 10 11	0 15 6
...	...	...	...	...	...	4,364	5,369	0 5 1	0 7 7
...	...	...	...	...	...	21,144	31,351	0 12 7	1 1 10
...	...	...	...	...	...	9,944	17,575	0 15 9	1 2 6
...	...	...	...	...	...	36,868	57,751	0 15 6	1 4 1
...	...	...	...	...	...	17,413	27,410	0 12 3	0 15 3
...	...	...	...	...	15,000	1,04,233	1,21,960	1 1 1	1 7 8
...	...	...	...	...	...	45,294	62,188	0 13 8	1 1 0
...	...	...	...	...	...	16,128	25,526	0 12 7	0 15 7
...	...	...	...	...	...	11,073	15,209	0 11 9	0 15 7
...	...	...	130	1,596	41,734	9,88,780	13,42,816	1 2 10	1 9 0

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	20,531	33,123	1,439	3,898	3,820
		28	Brindaban ...	4,984	12,809	62	1,110	1,666
		29	Kosi ...	10,195	2,983	551	1,265	1,075
	Agra ...	30	Agra ...	3,804	1,29,083	16,166	12,667	16,371
		31	Fatehpur Sikri ...	3,355	3,745	511	187	...
		32	Firozabad ...	16,460	8,067	495	62	785
	Farrukhabad,	33	Fatehgarh *cum* Farrukhabad.	31,952	42,802	2,886	5,444	4,283
	Mainpuri ...	34	Mainpuri ...	7,213	10,335	503	378	646
	Etáwah ...	35	Etáwah ...	22,815	21,900	1,385	3,325	2,244
		36	Etah ...	10,097	7,896	326	501	704
		37	Soron ...	6,933	8,614	553	632	726
	Etah ...	38	Kásganj ...	9,359	6,207	1,048	813	1,800
		39	Marehra ...	837	2,634	489	276	230
		40	Jalesar ...	3,155	7,008	475	562	387
			Divisional Total ...	1,51,690	2,97,206	26,894	31,120	34,737
ROHILKHAND.	Bareilly ...	41	Bareilly ...	*37,515	59,379	6,546	11,351	11,567
		42	Bijnor ...	2,612	6,513	437	694	479
		43	Chandpur ...	6,901	4,181	314	515	475
	Bijnor ...	44	Dhampur ...	4,783	2,816	97	349	1,347
		45	Nagína ...	2,277	5,938	546	936	1,177
		46	Najíbabad ...	9,551	8,761	496	1,228	1,783
		47	Budaun ...	19,145	18,409	1,779	1,122	1,701
		48	Bilsi ...	557	...	...	...	...
	Budaun ...	49	Ujhani ...	3,386	...	...	...	...
		50	Sahaswan ...	3,369	...	...	...	...

* The difference of Rs. 591 is due to the imprests with municipal officials having been excluded from the closing balance last year.

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6

Municipal rates and taxes.

Octroi (*a*).						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water-rate (*f*).
(*e*) Class V (Drugs, gums, and spices).	(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,945	999	9,547	2,555	33	57,359	...	...	...	...	...
565	392	3,259	483	...	20,346	...	...	119	...	...
486	163	2,077	730	...	9,330	...	...	497	...	...
9,320	8,036	41,882	8,664	...	2,42,189	9,883	...	...	41,500	54,455
135	141	554	...	...	5,273	...	...	...	...	...
434	47	2,599	477	...	12,966	...	...	77	...	...
3,966	504	2,976	5,486	...	68,347	...	1,251	1,168	...	...
539	599	3,282	995	...	17,277	...	...	161	...	...
1,661	1,392	9,305	2,553	...	43,765	...	353	1,180	...	...
402	...	2,218	482	...	12,529	...	...	159	...	...
239	...	1,427	521	...	12,717	...	...	106	...	...
1,987	452	2,720	1,924	...	16,951	...	...	670	...	...
177	68	557	101	...	4,532	...	...	...	...	...
446	240	1,101	...	...	10,219	...	...	...	...	...
22,302	13,033	83,504	24,971	33	5,33,800	9,883	1,604	4,137	41,500	54,455
14,479	1,595	24,113	6,971	102	1,36,103	2,972	...	7,193	...	...
792	396	1,459	326	22	11,118	...	...	704	...	...
368	284	1,409	202	...	7,748	...	...	...	...	...
577	230	553	576	...	6,545	...	...	448	...	...
1,502	416	1,885	443	...	12,843	...	...	...	...	...
1,982	646	3,575	1,078	...	19,549	...	...	...	...	...
1,464	188	5,540	2,185	549	32,937	75	...	394	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	6					
				Municipal rates					
				Lighting rate (*g*).	Conservancy (including scavengering and latrine rates) (*h*).	Other taxes (to be specified in detail in as			
						Servants' tax (*i*)	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra... ...	...	...	...	...	...	...
		28	Brindaban ...	...	...	...	...	...	...
		29	Kosi	...	...	...	...	...	...
	Agra ...	30	Agra	...	...	...	...	...	...
		31	Fatehpur Sikri ...	...	...	...	...	...	...
		32	Firozabad ...	...	...	...	...	...	...
	Farrukhabad...	33	Fatehgarh *cum* Farrukhabad.	...	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	...	...	...	...
	Etah ...	36	Etah	...	...	...	...	...	...
		37	Soron	...	...	...	...	...	...
		38	Kásganj ...	...	...	...	...	...	...
		39	Marehra ...	...	...	...	...	...	...
		40	Jalesar ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	...	...	...	...
	Bijnor ...	42	Bijnor... ...	...	...	...	...	...	...
		43	Chandpur ...	...	...	...	...	...	...
		44	Dhampur ...	...	...	...	...	...	...
		45	Nagína ...	...	...	...	...	...	...
		46	Najíbabad ...	...	...	...	...	...	...
	Budaun ...	47	Budaun ...	...	...	...	...	...	...
		48	Bilsi	...	...	...	...	2,280	...
		49	Ujhani ...	...	...	...	...	2,919	...
		50	Sahaswan ...	...	...	...	...	6,090	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

and taxes—*(concluded)*.					7 * Realizations under Special Acts. (* Note.—Judicial fines under Special Acts should be credited under "Fines.")						
many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*)	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License-fees on hack boats (*e*).	Other licenses. (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	57,359	695	1,263	...	130	...	...	2,088
...	...	...	...	20,465	429	...	...	...	...	...	429
...	...	...	...	9,827	516	100	...	...	...	..	616
...	...	...	...	3,48,027	955	906	...	...	...	...	1,861
...	...	...	...	5,273	249	...	...	...	...	...	249
...	...	...	...	13,043	553	...	...	...	...	...	553
...	...	...	...	70,766	586	311	...	...	...	...	897
...	...	...	..	17,438	600	73	...	...	...	...	673
...	...	...	...	45,298	1,601	167	...	...	...	166	1,934
...	...	...	...	12,688	851	...	...	...	..	...	851
...	...	...	...	12,823	523	...	...	...	...	...	523
...	...	...	...	17,621	416	...	...	...	...	...	416
...	...	...	...	4,532	317	...	...	...	...	...	317
...	...	...	...	10,219	469	...	...	...	...	...	469
...	...	...	...	6,45,379	8,760	2,820	...	130	...	166	11,876
...	...	...	...	1,46,268	705	1,311	...	...	...	...	2,016
...	...	...	...	11,822	275	...	...	...	...	..	275
...	...	...	...	7,748	234	...	...	...	...	...	234
...	...	...	...	6,993	286	...	...	...	...	...	286
...	...	...	...	12,843	469	...	...	...	...	...	469
...	...	...	...	19,549	930	...	...	...	...	...	930
...	...	...	...	33,406	1,066	543	...	...	...	...	1,609
...	...	...	...	2,280	570	...	...	...	...	...	570
...	...	...	...	2,919	769	...	...	...	...	...	769
...	...	...	...	6,090	1,000	...	...	...	...	...	1,000

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, saráis, dâk bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra... ...	1,369	543	2,592	2	...	1,109
		28	Brindaban ...	65	15	1,241	639	...	1
		29	Kosi	2,827	199	144	...	...	1,131
	Agra ...	30	Agra	43,135	1,045	2,230	2,769	...	1,655
		31	Fatehpur Sikri ...	323	41	10	...	...	9
		32	Firozábad ...	488	27	745	620	...	230
	Farrukhabad...	33	Fatehgarh *cum* Farrukhabad.	1,479	512	939	3	...	2,090
	Mainpuri ...	34	Mainpuri ...	591	69	462	13	...	...
	Etáwah ...	35	Etáwah ...	5,985	1,292	668	...	...	360
		36	Etah	1,426	200	409	...	...	115
		37	Soron	57	22	1,082	49	...	393
	Etah ...	38	Kásganj ...	131	33	1,966	...	..	817
		39	Marehra ...	...	...	91	...	...	...
		40	Jalesar... ...	327	520	186	...	...	97
			Divisional Total ...	58,203	4,518	12,765	4,095	...	8,007
ROHILKHAND.	Bareilly ...	41	Bareilly ...	5,492	4,234	6,830	2,773	...	3,715
		42	Bijnor... ...	784	164	517	..	...	532
		43	Chándpur ...	155	31	285	...	...	...
	Bijnor ...	44	Dhámpur ...	267	13	249	..	...	135
		45	Nagína ...	13	197	173	...	...	90
		46	Najíbabad ...	108	341	299	...	...	457
		47	Budaun ...	16,804	221	2,319	...	...	475
		48	Bilsi	420	17	165	...	...	28
	Budaun ...	49	Ujhani... ...	990	21	1,012	...	...	54
		50	Sahaswan ...	2,531	20	807	...	...	181

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8

from municipal property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidari cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *lá this* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees. (*q*).	Fees for maps. (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4	...	...	...	...	57	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	35,940	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	13	...	...	...	...	...	...	...	...
...	...	...	...	...	...	110	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	135	...	...	...	...
...	...	...	731	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	35,940	731	...	...	130	...	...	...	135	57	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	4	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...
...	...	...	...	...	...	15	...	...	...	...	...	...	2	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under municipal and other acts (*x*).	Interest of investments.		
							For general purposes (*y*).	For educational purposes (*z*).	For medical purposes (*aa*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra... ...	...	...	683	...	...	...
		28	Brindaban ...	...	...	338	...	24	...
		29	Kosi	...	...	61	349	...	...
	Agra ...	30	Agra	...	907	1,922	...	...	...
		31	Fatehpur-Sikri ...	...	...	43	...	...	...
		32	Firozabad ...	...	...	58	...	...	...
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	...	...	1,848	2,096	...	...
	Mainpuri ...	34	Mainpuri ...	...	1	304	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	400	17	...	...
	Etan ...	36	Etah	...	...	229	...	...	...
		37	Soron	...	...	319	...	...	...
		38	Kásganj ...	...	...	752	...	...	...
		39	Marehra ...	...	...	102	...	...	...
		40	Jalesar ...	...	...	68	...	...	...
			Divisional Total ...	...	908	7,127	2,462	24	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	1,902	726	...	297
	Bijnor ...	42	Bijnor ...	...	...	471	...	...	...
		43	Chandpur ...	...	...	34	...	...	...
		44	Dhampur ...	...	...	172	...	...	...
		45	Nagina ...	...	...	233	24	...	...
		46	Najibabad ...	...	...	256	286	...	...
	Budaun ...	47	Budaun ...	..	...	377	525	..	...
		48	Bilsi	...	...	29	...	...	...
		49	Ujháni ...	...	...	193	17	...	...
		50	Sahaswan ...	...	...	73	...	...	...

of Agra and Oudh during the year ending the 31st March 1903—(continued).

9											
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*).		From Government.			From Local Funds.			From other sources.			
Premium on loans (*bb*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,298	...	...	...	...	...	...	...	...	...	...
...	2,384	...	169	...	...	26	...	...	...	...	195
...	4,711	...	...	...	...	...	...	...	...	...	...
...	89,603	...	..	...	...	...	...	...	...	...	...
...	426	...	...	...	...	...	...	...	...	...	...
...	2,168	...	...	...	...	...	...	...	...	...	...
...	8,967	...	...	...	...	...	...	...	...	...	...
...	1,453	...	...	...	510	...	...	...	...	...	510
...	8,832	...	...	...	...	...	...	...	...	...	...
...	2,514	...	...	...	...	...	...	...	...	...	...
...	2,653	...	...	...	...	...	...	...	...	...	...
...	3,702	...	...	...	...	...	...	...	...	...	...
...	193	...	...	...	...	...	...	...	...	...	...
...	1,198	...	...	...	...	...	...	...	...	...	...
...	1,35,102	...	169	...	510	26	...	...	...	...	705
...	25,969	...	...	...	...	1,261	...	...	...	...	1,261
...	2,474	...	...	...	25	...	...	...	...	...	25
...	509	...	...	...	39	...	...	...	...	...	39
...	836	...	...	...	42	...	...	...	...	...	42
...	730	...	...	...	44	...	...	...	...	...	44
...	1,750	...	...	...	27	...	...	...	...	...	27
...	20,738	...	...	...	...	...	...	...	...	...	...
...	659	...	...	...	...	...	...	...	...	...	...
...	2,287	...	...	...	...	...	...	...	...	...	...
...	3,612	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	10				
				Miscellaneous.				
				Recoveries on account of services rendered to private individuals (*a*).	Other items. (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans. From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra... ...	39	500	539	...	...
		28	Brindaban ...	...	80	80	...	...
		29	Kosi	427	...	427	...	...
	Agra ...	30	Agra	2,679	2,057	4,736	...	42,000
		31	Fatehpur-Sikri ...	...	...	...	...	...
		32	Firozabad ...	305	...	305	...	...
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	18	672	690	...	...
	Mainpuri ...	34	Mainpuri ...	...	170	170	...	...
	Etawáh ...	35	Etáwah ...	134	223	357	...	...
	Etah ...	36	Etah	769	1,509	2,278	...	...
		37	Soron	...	114	114	...	...
		38	Kásganj ...	...	338	338	...	...
		39	Marehra ...	...	70	70	...	...
		40	Jalesar ...	8	...	8	...	...
			Divisional Total ...	4,379	5,733	10,112	...	42,000
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	169	169	...	...
	Bijnor ...	42	Bijnor ...	20	93	113	...	...
		43	Chándpur ...	1	64	65	...	...
		44	Dhámpur ...	...	33	33	...	...
		45	Nagína ...	19	11	30	...	...
		46	Najíbabad ...	278	49	327	...	...
	Budaun ...	47	Budaun ...	...	...	...	...	...
		48	Bilsi	...	1,159	1,159	...	...
		49	Ujháni ...	...	16	16	...	...
		50	Sahaswán ...	...	192	192	...	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

11						12	13	14	15
Extraordinary and Debt.									
(*b*)		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent.	Other.	Deposits.	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	66,284	86,815	0 15 3	1 1 8
...	...	...	...	...	...	23,553	28,537	0 14 5	1 0 7
...	...	...	...	...	...	15,581	25,776	1 0 5	1 10 0
...	...	...	...	2,743	44,743	4,88,970	4,92,774	1 13 7	2 9 5
...	...	...	...	...	...	5,948	9,303	0 11 10	0 13 4
...	...	...	...	...	...	16,069	32,529	0 12 5	0 15 3
...	...	...	...	...	...	81,320	1,13,272	1 0 10	1 3 4
...	...	305	...	207	512	20,756	27,969	0 14 8	1 1 6
...	...	...	...	...	...	56,421	79,236	1 1 0	1 5 2
...	...	...	...	...	...	18,331	28,428	1 7 1	2 1 4
...	...	...	...	7	7	16,120	23,053	1 0 10	1 5 2
...	...	...	...	20	20	22,097	31,456	0 14 3	1 2 0
...	...	...	...	...	...	5,112	5,949	0 8 5	0 9 6
...	...	...	...	...	...	11,894	15,049	0 11 5	0 13 3
...	...	305	...	2,977	45,282	8,48,456	10,00,146	1 4 9	1 11 4
...	...	...	...	823	823	1,76,506	2,14,021	1 3 11	1 8 1
...	...	...	...	...	...	14,709	17,321	0 10 9	0 13 5
...	...	..	...	...	...	8,595	15,496	0 9 10	0 10 11
...	...	...	...	...	...	8,190	12,973	0 15 11	1 2 8
...	...	...	...	...	...	14,116	16,393	0 9 7	0 10 7
...	...	...	...	250	250	22,833	32,384	1 0 0	1 2 8
...	...	...	...	...	...	56,912	76,057	0 13 9	1 7 4
...	...	...	...	...	...	3,509	4,066	0 6 1	0 9 4
...	...	...	...	...	...	5,991	9,377	0 5 11	0 12 1
...	...	...	...	...	...	10,894	14,263	0 5 5	0 9 8

STATEMENT No. II.—*Showing the income of the municipalities in the United*

1	2	3	4	5	Municipal rates			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	34,678	38,999	3,401	2,924	4,188
		52	Chandausi ...	20,415	9,351	431	1,764	2,739
		53	Amroha ...	12,315	13,531	1,488	1,374	2,718
		54	Sambhal ...	9,891	12,207	1,260	1,734	1,275
	Sháhjahánpur	55	Sháhjahánpur ...	*44,647	25,575	2,326	2,280	5,620
		56	Tilhar	13,116	5,513	431	231	1,759
	Pilibhít ...	57	Pilibhít ...	32,260	12,977	746	1,263	3,596
		58	Bisalpur ...	3,766	2,951	460	456	514
			Divisional Total ...	2,61,184	2,27,101	20,758	28,221	40,938
ALLAHABAD.	Cawnpore ...	59	Cawnpore ..	4,46,099	...	16,203	...	...
	Fatehpur ...	60	Fatehpur ...	2,462	7,189	873	633	470
	Bánda ...	61	Bánda	10,246	11,005	510	457	484
	Allahabad ...	62	Allahabad ...	12,483	1,00,199	8,992	10,076	11,716
	Jhánsi ...	63	Jhánsi	14,411	28,250	3,805	1,998	3,351
		64	Mau-Ránipur ...	8,798	8,486	73	857	367
		65	Lalitpur ...	14,759	4,558	168	289	317
	Jalaun ...	66	Orai	3,144	3,602	216	315	262
		67	Kálpi	11,601	5,533	155	820	528
		68	Kunch... ...	12,725	9,575	212	...	469
			Divisional Total ...	5,36,128	1,78,397	31,207	15,445	17,964
BENARES.	Benares ...	69	Benares ...	†1,78,879	1,85,226	8,046	18,937	15,139
	Mirzapur ...	70	Mirzapur ...	†6,950	31,925	2,649	6,361	1,612
		71	Chunár ...	2,228	4,861	205	421	165
	Jaunpur ...	72	Jaunpur ...	8,814	19,532	1,309	4,594	2,023
	Gházipur ...	73	Gházipur ...	7,531	16,983	1,715	1,515	1,736
	Ballia ...	74	Ballia	5,572	...	...	...	...
			Divisional Total ...	2,09,974	2,58,527	13,924	31,828	20,675

* This includes an imprest of Rs. 631 excluded from the closing balance last year.

† The difference is due to compounding fractions of a rupee.

Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6

and taxes.

Octroi (a).						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*.)	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).
(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	Total					
Class V (Drugs, gums, and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,910	2,773	16,588	5,604	70	78,457	...	...	119	...	...
4,588	1,434	5,949	2,901	...	29,157	...	...	686	...	...
1,338	705	3,074	712	...	24,940	...	...	...	...	...
1,405	1,042	2,639	449	...	22,011	...	...	1,355	...	...
8,726	1,407	10,380	3,719	219	60,252	2,037	...	3,740	...	...
1,449	519	3,807	1,060	...	14,769	...	...	1,544	...	...
2,253	1,201	6,742	2,923	...	31,701	...	...	2,612	...	...
269	302	1,865	578	...	7,395	...	...	1,685	...	...
45,102	13,138	89,578	29,727	962	4,95,525	5,084	...	20,480	...	...
...	...	...	...	...	16,203	57,267	5,733	62,769	...	...
1,304	257	2,644	...	...	13,370	...	51	...	...	...
824	501	3,681	666	5	18,133	...	...	529	...	...
15,026	5,442	23,597	6,623	3,449	1,85,120	...	12,450	4,240	...	87,105
2,618	1,563	7,928	1,558	112	51,183	3,421	530	766	...	...
1,259	937	2,235	790	...	15,004	...	...	857	...	...
1,150	196	2,628	279	8	9,593	...	...	623	...	...
355	179	816	65	...	5,810	645	...	...	...	...
482	394	1,907	...	...	9,819	...	...	219	...	...
508	910	2,381	...	...	14.055	...	...	2,125	..	...
23,526	10,379	47,817	9,981	3,574	3,38,290	61,333	18,764	72,128	...	87,105
16,853	9,257	31,288	13,851	122	2,98,719	24,949	2,437	...	4,154	81,911
2,256	1,803	7,943	...	...	54,549	...	170	...	...	...
360	176	937	42	...	7,167	...	...	126	...	...
1,972	1,059	5,739	909	818	37,955	...	...	1,910	111	...
2,318	1,100	513	1,634	22	27,536	...	...	...	168	...
...	...	...	...	...	...	...	...	...	...	...
23,759	13,395	46,420	16,436	962	4,25,926	24,949	2,607	2,036	4,433	81,911

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6				
				Municipal rates				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality,	Lighting rate (*g*).	Conservancy (including scavenging and latrine rates). (*h*).	Other taxes (to be specified in detail in as		
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
								Rs.	Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	...	...	...	...	...	...
		52	Chandausi ...	...	...	...	...	...	...
		53	Amroha ...	...	...	...	...	...	...
		54	Sambhal ...	...	...	...	...	...	...
	Sháhjahánpur	55	Sháhjahánpur ...	...	...	...	...	...	...
		56	Tilhar ...	...	...	...	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	...	...
		58	Bisalpur ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	11,289	...
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	...	...	2,25,546
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...	...
	Bánda ...	61	Bánda	...	...	...	...	...	...
	Allahabad ...	62	Allahabad ...	...	...	...	...	...	...
	Jhánsi ...	63	Jhánsi	...	...	...	...	...	...
		64	Mau-Ránipur ...	...	...	...	...	...	...
		65	Lalitpur ...	...	...	...	...	...	...
	Jalaun ...	66	Orai	...	...	...	...	...	...
		67	Kálpi	...	...	...	...	...	...
		68	Kunch... ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	2,25,546
BENARES.	Benares ...	69	Benares ...	...	...	...	...	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	...	...
		71	Chunár ...	...	...	...	...	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	...	...	...	...
	Gházipur ...	73	Gházipur ...	...	...	...	...	...	...
	Ballia ...	74	Ballia	...	...	...	...	6,017	...
			Divisional Total ...	...	...	...	...	6,017	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

and taxes—(*concluded*).					7						
					* Realizations under Special Acts. (* NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	78,576	978	274	...	...	...	20	1,272
...	...	...	...	29,843	482	...	...	...	...	...	482
...	...	...	...	24,940	394	...	...	...	...	...	394
...	...	...	...	23,366	705	...	...	...	...	...	705
...	...	...	...	66,029	747	420	...	...	...	...	1,167
...	...	...	...	16,313	477	...	...	...	...	...	477
...	...	...	...	34,313	1,182	113	...	...	...	...	1,295
...	...	...	...	9,080	502	...	...	...	...	...	502
...	...	...	...	5,32,378	11,771	2,661	...	...	...	20	14,452
59,816	...	...	475	4,27,809	816	4,209	...	...	...	...	5,025
...	...	...	...	13,421	778	404	...	...	...	...	1,182
...	...	...	...	18,662	726	...	...	...	...	...	726
...	...	...	...	2,88,915	536	6,438	...	...	...	332	7,306
...	...	...	...	55,900	645	125	...	...	...	...	770
...	...	...	...	15,861	668	...	...	...	...	...	668
...	...	...	...	10,216	692	...	...	...	...	...	692
...	...	...	...	6,455	906	...	...	...	...	...	906
...	...	...	...	10,038	453	...	...	...	...	...	453
...	...	...	...	16,180	528	...	...	...	...	...	528
59,816	...	...	475	8,63,457	6,748	11,176	...	...	...	332	18,256
...	...	...	...	4,12,170	920	1,239	...	...	840	84	3,083
...	...	...	...	54,719	1,062	...	...	...	...	...	1,062
...	...	...	...	7,293	457	...	...	...	...	...	457
...	...	...	...	39,976	154	387	...	...	...	9	550
...	...	...	...	27,704	497	102	...	...	...	...	599
...	...	...	...	6,017	317	...	...	...	...	...	317
...	...	...	...	5,47,879	3,407	1,728	...	...	840	93	6,068

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces.*

1	2	3	4						
				Revenue derived from municipal					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad ...	51	Moradabad ...	1,842	2,072	7,514	...	...	3,599
		52	Chandausi ...	907	87	1,159	692	...	431
		53	Amroha ...	...	48	602	...	...	399
		54	Sambhal ...	378	50	408	24	...	...
	Sháhjahánpur	55	Sháhjahánpur ...	27,460	707	18,400	10	...	1,217
		56	Tilhar ...	4,659	200	2,115	...	...	2,186
	Pilibhít ...	57	Pilibhít ...	12,182	2,205	1,305	33	...	1,750
		58	Bisalpur ...	150	14	233	10	...	176
			Divisional Total ...	75,142	10,642	44,392	3,542	...	15,425
Allahabad.	Cawnpore ...	59	Cawnpore ...	37,476	2,989	2,262	359	...	21,759
	Fatehpur ...	60	Fatehpur ...	289	241	252	91	...	347
	Bánda ...	61	Bánda ...	2,177	405	431	3	...	172
	Allahabad ...	62	Allahabad ...	19,788	1,278	8,159	34	...	17,750
	Jhánsi ...	63	Jhánsi ...	1,027	1,574	833	49	...	3,341
		64	Mau-Ránipur ...	474	255	153	...	...	3
		65	Lalitpur ...	2,317	442	188	177	...	1,768
	Jalaun ...	66	Orai ...	558	391	144	8	...	...
		67	Kálpi ...	608	137	58	216	...	105
		68	Kunch ...	616	95	125	234	...	229
			Divisional Total ...	65,330	7,807	12,605	1,171	...	45,474
Benares.	Benares ...	69	Benares ...	30,372	4,332	2,538	19	...	...
	Mirzapur ...	70	Mirzapur ...	3,041	974	1,217	...	...	3,160
		71	Chunár ...	198	16	89	...	...	307
	Jaunpur ...	72	Jaunpur ...	5,038	349	970	306	...	1,566
	Gházipur ...	73	Gházipur ...	7,652	208	2,405	84	...	216
	Ballia ...	74	Ballia ...	440	...	99	64	...	805
			Div isional Total ...	46,741	5,879	7,318	473	...	6,054

of Agra and Oudh during the year ending the 31st March 1903—(continued).

8

property and powers apart from taxation.

Fess and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).												
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukídári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Mooring fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
...	...	...	...	...	...	7	...	...	...	...	330	...	...	...
...	...	...	...	...	...	14	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	9	...	...	...	...	...	...	...	...
...	30	...	...	...	..	7	...	...	...	...	153	...	...	...
...	...	...	...	...	...	4	...	...	...	...	...	...	...	...
...	...	...	200	...	...	11	...	...	...	...	...	...	3	...
...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
...	30	...	200	...	...	76	...	...	...	1	483	...	9	...
...	...	26,409	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	23,858	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	199	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	875	...	...	...	...
...	...	...	...	...	...	...	...	...	...	1,412	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	1,774	...	...	...	...
...	...	50,267	...	...	...	199	...	...	...	4,061	...	...	...	...
...	...	4,548	...	...	...	210	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	41	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	356	...	...	...	...	311	...	...	...	...	...
...	...	...	...	...	...	...	...	...	365	...	...	...	...	...
...	...	...	11,071	...	...	...	...	...	210	...	...	...	...	...
...	...	4,548	11,071	356	...	210	41	...	886	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under municipal and other acts (*x*).	Interest of investments. For general purposes (*y*).	Interest of investments. For educational purposes (*z*).	Interest of investments. For medical purposes. (*aa*).
					Rs.	Rs.	Rs.		Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	...	...	2,128	157	...	...
		52	Chandausi ...	...	...	521	280	...	...
		53	Amroha ...	...	...	279	...	...	...
		54	Sambhal ...	...	...	488	35	...	...
	Sháhjahánpur	55	Sháhjahánpur ...	...	...	909	...	...	...
		56	Tilhar ...	...	...	103	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	1,106	348	...	...
		58	Bisalpur ...	...	...	123	...	...	...
			Divisional Total ...	...	...	9,397	2,398	...	297
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	3,985	2,961	4,384	...	...
	Fatehpur ...	60	Fatehpur ...	...	...	463	...	...	...
	Bánda ...	61	Bánda ...	...	...	152	...	...	...
	Allahabad ...	62	Allahabad ...	...	1,228	3,603	...	...	...
	Jhánsi ...	63	Jhánsi ...	...	...	577	...	...	...
		64	Mau-Ránipur ...	...	...	94	...	...	...
		65	Lalitpur ...	...	...	19	35	...	...
	Jalaun ...	66	Orai ...	...	...	122	...	...	...
		67	Kálpi ...	...	...	337	...	...	...
		68	Kunch ...	...	...	287	...	...	...
			Divisional Total ...	..	5,213	8,615	4419	...	...
BENARES.	Benares ...	69	Benares ...	...	...	3,651	1,790	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	348	244	...	...
		71	Chunár ...	...	...	70	...	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	461	...	...	...
	Gházipur ...	73	Gházipur ...	...	...	482	...	...	...
	Ballia ...	74	Ballia ...	...	...	197	...	...	...
			Divisional Total ...	...	...	5,209	2,034	...	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

		9									
taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*).		From Government.			From Local Funds.			From other sources.			
Premium on loans (*bb*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
	Rs.	Rs.			Rs.	Rs.		Rs.			Rs.
...	17,649	350	...	...	...	...	...	...	...	...	350
...	4,091	...	...	...	...	...	...	...	...	...	...
...	1,328	...	...	...	...	...	...	...	...	...	...
...	1,392	...	...	...	...	...	...	...	...	...	...
...	48,893	260	...	...	...	...	...	...	...	...	260
...	9,267	...	...	...	...	...	...	...	...	...	...
...	19,143	...	...	...	...	...	...	...	...	...	...
...	707	...	...	...	...	...	...	...	...	...	...
...	1,62,034	610	...	...	177	1,261	...	...	...	...	2,048
...	1,02,584	2,824	...	...	...	...	...	...	...	...	2,824
...	1,683	...	...	...	300	...	...	...	...	...	300
...	3,340	...	...	...	...	...	...	...	...	...	...
...	75,698	1,08,893	...	...	6,416	...	...	...	...	...	1,15,309
...	7,600	...	...	...	1,730	...	...	...	...	...	1,730
...	1,854	...	...	...	...	...	...	...	...	...	...
...	6,358	...	...	...	...	...	...	...	...	...	...
...	1,223	...	...	...	...	...	...	2,055	...	...	2,055
...	1,461	...	...	...	...	...	...	...	...	...	...
...	3,360	...	...	...	...	...	...	...	...	...	...
...	2,05,161	1,11,717	...	...	8,446	...	...	2,055	...	...	1,22,218
...	47,460	...	...	...	...	...	...	...	...	...	...
...	9,025	...	...	...	...	...	...	...	...	...	...
...	680	...	...	...	...	...	...	...	...	...	...
...	9,357	2,680	...	...	...	...	...	...	...	...	2,680
...	11,412	...	...	...	1,300	...	...	...	...	...	1,300
...	12,886	...	...	...	...	...	...	...	...	...	...
...	90,820	2,680	...	...	1,300	...	...	...	...	...	3,980

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.			Extraordinary	
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Recoveries on account of services rendered to private individuals(*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank(*c*).	Loans: From Government.
				Rs.	Rs.	Rs.		Rs.
ROHILKHAND.	Moradabad ...	51	Moradabad ...	1,639	902	2,541	...	...
		52	Chandausi ...	12	93	105	...	...
		53	Amroha ...	1	157	158	...	...
		54	Sambhal ...	267	87	354	...	...
	Sháhjahánpur	55	Sháhjahánpur ...	18	826	844	...	...
		56	Tilhar	162	1	163	...	...
	Pilibhít ...	57	Pilibhít ...	111	1,122	1,233	...	...
		58	Bisalpur ...	2	229	231	...	...
			Divisional Total ...	2,530	5,203	7,733	...	...
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	141	3,162	3,303	...	1,00,000
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...
	Bánda ...	61	Bánda	140	213	353	...	...
	Allahabad ...	62	Allahabad ...	2,463	998	3,461	...	...
	Jhánsi ...	63	Jhánsi	715	295	1,010	...	...
		64	Mau-Ránipur ...	...	619	619	...	...
		65	Lalitpur ...	...	118	118	...	...
	Jalaun ...	66	Orai	...	...	...	...	...
		67	Kálpi	...	...	...	...	...
		68	Kunch ...	...	...	...	...	...
			Divisional Total ...	3,459	5,405	8,864	...	1,00,000
BENARES.	Benares ...	69	Benares ...	712	3,892	4,604	...	1,21,000
	Mirzapur ...	70	Mirzapur ...	47	1,796	1,843	...	...
		71	Chunár ...	...	40	40	...	...
	Jaunpur ...	72	Jaunpur ...	35	486	521	...	...
	Gházipur ...	73	Gházipur ...	...	112	112	...	...
	Ballia ...	74	Ballia	22	165	187	...	...
			Divisional Total ...	816	6,491	7,307	...	1,21,000

of Agra and Oudh during the year ending the 31st March 1903—(continued).

11						12	13	14	15
and debt.									
(*b*).		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent.	Other.	Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p	Rs. a. p.
...	...	...	...	...	...	1,00,388	1,35,066	1 0 9	1 5 5
...	...	...	...	...	...	34,521	54,936	1 2 0	1 5 6
...	...	...	...	...	...	26,820	39,135	0 9 11	0 10 8
...	...	...	...	...	...	25,817	35,708	0 9 5	0 10 5
...	...	...	650	80	730	1,17,923	1,62,570	0 13 10	1 8 8
...	...	...	...	...	...	26,220	39,336	0 13 8	1 6 0
...	...	...	...	...	...	55,984	88,244	1 0 5	1 10 9
...	...	...	...	..	...	10,520	14,286	0 14 9	1 1 1
...	...	...	650	1,153	1,803	7,20,448	9,81,632	0 14 7	1 3 8
...	...	...	...	3,715	1,03,715	6,45,260	10,91,359	2 2 9	3 4 4
...	...	...	...	...	...	16,586	19,048	0 11 2	0 13 9
...	...	...	...	...	...	23,081	33,327	0 13 3	1 0 4
...	...	...	...	42	42	4,90,731	5,03,214	1 13 0	3 1 3
...	...	...	...	167	167	67,177	81,588	1 0 1	1 3 3
...	...	...	...	...	...	19,002	27,800	0 14 9	1 1 8
...	...	...	...	769	769	18,153	32,912	0 14 2	1 9 2
...	...	...	...	...	...	10,639	13,783	0 12 3	1 4 2
...	...	...	...	340	340	12,292	23,293	0 15 10	1 3 5
...	...	...	...	...	...	20,068	32,793	1 0 4	1 4 3
...	...	...	...	5,033	1,05,033	13,22,989	18,59,117	1 10 8	2 8 11
...	...	...	21,600	...	1,42,600	6,09,917	7,88,796	2 0 3	2 15 9
...	...	...	...	...	...	66,649	73,599	0 11 0	0 13 4
...	...	...	...	...	...	8,470	10,698	0 11 9	0 13 8
...	...	...	...	...	...	53,084	61,898	0 14 11	1 3 10
...	...	75	...	...	75	41,202	48,733	0 11 3	1 0 8
...	...	...	...	...	...	19,407	24,979	0 6 4	1 4 4
...	...	75	21,600	...	1,42,675	7,98,729	10,08,703	1 6 5	2 0 8

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces.*

1	2	3	4	5				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	19,777	23,516	3,657	1,793	420
	Azamgarh ...	76	Azamgarh ...	15,116	6,936	1,021	994	539
			Divisional Total ...	34,893	30,452	4,678	2,787	959
KUMAUN.	Almora ...	77	Almora ...	4,663	2,394	1,073	78	...
	Naini Tál ...	78	Naini Tal ...	42,490	..	...	...	...
		79	Káshipur ...	3,025	...	...	...	...
		80	Haldwáni ...	3,591	...	905	...	...
			Divisional Total ...	53,769	2,394	1,978	78	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	64,967	1,47,889	22,344	27,885	28,363
	Unao ...	82	Unao ...	1,627	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	13,192	8,446	843	1,587	737
	Sitápur ...	84	Sitápur ...	12,963	9,794	1,012	619	1,176
		85	Khairabad ...	*2,201	3,844	435	361	319
	Hardoi ...	86	Hardoi ...	5,842	...	...	...	...
		87	Sháhabad ...	†5,253	...	...	...	...
		88	Sandíla ...	6,395	52,48	382	310	360
		89	Sándi ...	1,361	...	...	...	...
		90	Piháni ...	848	...	...	...	...
	Kheri ...	91	Lakhimpur ...	2,640	...	...	...	...
		92	Muhamdi ...	1,078	...	...	...	...
			Divisional Total ...	1,18,367	1,75,221	25,016	30,762	30,955

* The difference of Rs. 215 is due to the imprests with municipal officials having been excluded from the closing balance last year.
† The difference of Re. 1 is due to an incorrect credit last year.

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6

Municipal rates and taxes.

Octroi (*a*).						Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).
(*e*) Class V (Drugs, gums, and spices).	(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,629	1,770	9,335	1,159	...	44,279	...	923	449	...	...
1,335	851	1,970	1,045	...	14,691	...	251	3,141	...	...
3,964	2,621	11,305	2,204	...	58,970	...	1,174	3,590	...	...
139	457	2,792	370	...	7,303	...	...	...	...	...
...	...	...	...	...	...	36,235	2,581	122	22,043	7,021
...	...	...	...	...	...	...	5,096	...	...	...
...	...	...	...	...	905	1,629	...	...	...	...
139	457	2,792	370	...	8,208	37,864	7,677	122	22,043	7,021
39,401	8,091	38,883	13,303	17,806	3,43,965	...	10,048	...	2,098	21,483
...	...	...	...	...	...	2,988	264	1,489	...	...
2,354	291	2,553	459	76	17,346	...	...	54	...	...
850	1,149	6,056	1,706	208	22,570	...	...	3,422	...	...
366	226	1,286	100	...	6,937	...	...	153	...	...
...	...	...	...	...	...	1,392	...	7,249	...	...
...	...	...	...	...	...	1,694	...	5,237	...	...
653	139	2,576	814	...	10,482	...	...	646	...	...
...	...	...	...	...	...	107	...	2,679	...	...
...	...	...	...	...	...	759	...	1,557	...	...
...	...	...	...	...	...	2,765	8	3,267	...	...
...	...	...	...	...	...	1,315	...	60	...	...
43,624	9,896	51,354	16,383	18,090	4,01,300	11,020	10,320	25,813	2,098	21,483

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rate					
						Other taxes (to be specified in detail in as many			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Lighting rate (*g*).	Conservancy (including scavengering and latrine rates) (*h*).	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
					Rs.	Rs.	Rs.	Rs.	
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	...	...	...	...	...	...
	Azamgarh ...	76	Azamgarh ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...
KUMAUN.	Almora ...	77	Almora ...	...	2,795	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	...	23,291	7,862	868	...	...
		79	Káshipur ...	...	...	...	...	3,262	...
		80	Haldwáni ...	...	1,252	...	...	...	...
			Divisional Total ...	...	27,338	7,862	868	3,262	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	...	...	...	...
	Unao ...	82	Unao ...	...	...	...	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	...	...	...	...	...	...
	Sítápur ...	84	Sítápur ...	...	...	...	...	...	...
		85	Khairabad ...	...	...	...	...	...	...
	Hardoi ...	86	Hardoi ...	...	...	...	...	...	...
		87	Sháhabad ...	...	...	...	...	...	...
		88	Sandíla ...	...	...	...	...	...	...
		89	Sándi ...	...	...	...	...	...	...
		90	Pihání ...	...	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	...	...	...	...
		92	Muhamdi ...	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1903—(continued).

and taxes—(*concluded*).					7						
					* Realizations under Special Acts. (* NOTE.—Judicial fines under Special Acts should be credited under "Fines.")						
columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging-house (*d*).	Licensefee on hack boats (*e*).	Other licenses (*f*).	Total.
		Rs.		Rs.	Rs.	Rs.				Rs.	Rs.
...	...	...	...	45,651	1,594	244	...	...	...	...	1,838
...	...	...	...	18,053	213	184	...	...	...	...	397
...	...	...	...	63,704	1,807	428	...	...	...	...	2,235
...	...	...	...	10,098	91	...	...	...	...	...	91
...	...	4,953	...	1,04,976	52	...	...	...	...	...	52
...	...	...	...	8,358	2,023	...	...	...	...	...	2,023
...	...	...	...	3,786	1,524	...	...	...	...	...	1,524
...	...	4,953	...	1,27,218	3,695	...	...	...	...	...	3,695
...	...	...	...	3,77,594	1,189	5,025	...	...	...	16	6,230
...	...	...	...	4,741	1,032	28	...	...	...	...	1,060
...	...	...	...	17,400	956	120	...	...	...	...	1,076
...	...	...	...	25,992	982	97	...	...	...	83	1,162
...	...	...	...	7,090	540	...	...	...	...	...	540
...	...	...	...	8,641	1,881	105	...	...	...	...	1,986
...	...	...	...	6,931	800	23	...	...	...	...	823
...	...	...	...	11,128	675	8	...	...	...	...	683
...	...	...	...	2,786	1,341	...	...	...	...	...	1,341
...	...	...	...	2,316	1,483	...	...	...	...	...	1,483
...	...	...	...	6,040	1,091	...	...	...	...	...	1,091
...	...	...	...	1,375	1,403	...	...	...	...	...	1,403
...	...	...	...	4,72,034	13,373	5,406	...	...	...	99	18,878

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4						
				Revenue derived from municipal property					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, *saráis*, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	2,005	6,370	822	4,549	...	736
	Azamgarh ...	76	Azamgarh ...	265	733	972	...	...	1,443
			Divisional Total ...	2,270	7,103	1,794	4,549	...	2,179
KUMAUN.	Almora ...	77	Almora ...	693	3,061	...	...	...	404
	Naini Tál ...	78	Naini Tál ...	6,873	328	...	...	...	651
		79	Káshipur ...	361	36	220	482	...	501
		80	Haldwáni ...	5,145	1,275	76	...	...	62
			Divisional Total ...	13,072	4,700	296	482	...	1,618
LUCKNOW.	Lucknow ...	81	Lucknow ...	4,262	817	21,855	1,774	681	282
	Unao ...	82	Unao ...	100	326	340	...	...	663
	Rae Bareli ...	83	Rae Bareli ...	936	1,574	303	476	5	4,646
	Sítapur ...	84	Sítápur ...	12,444	2,041	1,577	135	...	117
		85	Khairabad ...	1,533	32	696	...	...	10
	Hardoi ...	86	Hardoi ...	4,068	3,416	611	128	...	447
		87	Sháhabad ...	3,625	44	3,153	33	...	...
		88	Sandíla ...	357	30	399	7	...	139
		89	Sándi ...	...	...	1,138	19	...	378
		90	Pihání ...	11	...	78	8	...	144
	Kheri ...	91	Lakhimpur ...	7,820	580	361	...	...	733
		92	Muhamdi ...	137	...	100	...	...	375
			Divisional Total ...	35,293	8,860	30,611	2,580	686	7,929

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8

and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns as may be necessary).												License fees on hand-carts (*u*).
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukídári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*)	Mooring fees (*n*).	Fees for licensing *láthís* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	..	...	...	...	...	62
...	...	...	...	...	...	15	...	...	...	...	...	...	...	...
...	...	...	...	...	...	15	...	...	...	...	...	...	...	62
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	29,650	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5	...	...	...	...	...	...	...	...
...	...	...	701	...	...	18	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	29,650	701	...	...	23	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from taxation					
				Other fees (to be specified in detail in as many columns as may be					
							Interest of investments.		
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fishing license (*v*).	Miscellaneous (*w*).	Fines under municipal and other acts (*x*).	For general purposes (*y*).	For educational purposes (*z*).	For medical purposes (*aa*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	...	...	583	341	...	...
	Azamgarh ...	76	Azamgarh ...	...	...	107	...	...	...
			Divisional Total ...	...	...	690	341	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	4	10	...	...
	Naini Tál ...	78	Naini Tál ...	...	1,940	258	...	...	...
		79	Káshipur ...	...	...	69	...	...	...
		80	Haldwáni ...	...	...	187	...	...	...
			Divisional Total ...	...	1,940	518	10	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	5,033	...	...	...
	Unao ...	82	Unao ...	...	...	70	...	...	...
	Rae Bareli ...	83	Rae Bareli ...	...	...	143	...	...	...
	Sítápur ...	84	Sítápur ...	...	...	756	350	...	...
		85	Khairabad ...	...	...	187	31	...	...
	Hardoi ...	86	Hardoi ...	..	...	525	...	...	...
		87	Sháhabad ...	...	...	145	...	...	...
		88	Sandíla ...	...	...	124	3	...	...
		89	Sándi ...	...	...	71	...	...	...
		90	Pihání ...	...	...	65	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	175	788	...	...
		92	Muhamdi ...	...	...	43	...	...	...
			Divisional Total ...	...	...	7,337	1,172	...	...

of Agra and Oudh during the year ending the 31st March 1903—(continued).

—(*concluded*).		9									
		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*).		From Government.			From Local Funds.			From other sources.			
Premium on loans (*bb*).	Total.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	15,468	...	...	...	690	2,013	...	...	...	...	2,703
...	3,535	...	...	...	...	...	...	...	...	...	...
...	19,003	...	...	...	690	2,013	...	...	...	...	2,703
...	4,172	...	...	...	2,890	...	...	...	...	...	2,890
...	10,050	...	...	...	...	...	...	...	...	...	...
...	1,669	...	...	...	...	...	...	...	...	...	...
...	6,745	...	...	...	...	...	...	...	...	...	...
...	22,636	...	...	...	2,890	...	...	...	...	...	2,890
...	64,354	1,25,000	200	...	...	...	...	...	...	...	1,25,200
...	1,499	...	...	...	...	...	...	...	...	...	...
...	8,083	...	...	...	1,730	...	...	...	...	...	1,730
...	17,420	...	...	...	400	...	...	456	...	...	856
...	2,489	...	...	...	...	...	...	...	...	...	...
...	9,195	...	...	...	...	...	...	...	...	...	...
...	7,000	...	...	...	...	...	...	...	...	...	...
...	1,059	...	...	...	...	...	...	...	...	...	...
...	1,601	...	...	...	...	...	...	...	...	...	...
...	311	...	...	...	...	...	...	...	...	...	...
...	11,176	...	...	...	...	...	...	...	...	...	...
...	655	...	...	...	...	...	...	...	...	...	...
...	1,24,842	1,25,000	200	...	2,130	...	...	456	...	...	1,27,786

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans: From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	209	5	214	...	...
	Azamgarh ...	76	Azamgarh ...	96	320	416	...	...
			Divisional Total ...	305	325	630	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	159	992	1,151	...	...
		79	Káshipur ...	27	7	34	...	...
		80	Haldwáni ...	104	13	117	...	...
			Divisional Total ...	290	1,012	1,302	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	342	5,158	5,500	...	...
	Unao ...	82	Unao	5	251	256	...	...
	Rae Bareli ...	83	Rae Bareli ...	87	170	257	...	...
	Sítápur ...	84	Sítápur ...	71	318	389	...	...
		85	Khairabad ...	...	224	224	...	...
	Hardoi ...	86	Hardoi... ...	...	176	176	...	...
		87	Sháhabad ...	...	34	34	...	...
		88	Sandíla ...	...	78	78	...	...
		89	Sándi	...	19	19	...	...
		90	Pihání ...	...	340	340	...	...
	Kheri ...	91	Lakhimpur ...	...	122	122	...	...
		92	Muhamdi ...	...	11	11	...	...
			Divisional Total ...	505	6,901	7,406	...	...

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

11						12	13	14	15
Extraordinary and Debt.									
(*b*).		Advances (*d*).							
Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans (*c*).	Permanent.	Other.	Deposits (*e*).	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	413	413	66,287	86,064	0 11 5	1 0 6
...	...	...	...	...	...	22,431	37,547	0 15 4	1 3 0
...	...	...	...	413	413	88,718	1,23,611	0 12 3	1 1 1
...	...	...	...	...	...	17,251	21,914	1 7 0	2 7 5
...	...	...	...	...	...	1,16,229	1,58,719	7 6 1	8 2 9
...	...	...	...	...	...	12,089	15,114	0 11 1	1 0 1
...	...	...	...	...	...	12,172	15,763	0 9 2	1 13 5
...	...	...	...	...	...	1,57,741	2,11,510	3 1 1	3 12 10
...	...	...	...	1,400	1,400	5,80,278	6,45,245	1 6 11	2 3 2
...	...	...	...	...	...	7,556	9,183	0 5 9	0 9 3
...	...	...	...	...	...	28,546	41,738	1 1 6	1 12 9
...	...	...	...	...	...	45,819	58,782	1 2 5	2 0 6
...	...	...	...	...	...	10,343	12,544	0 8 3	0 12 1
...	...	...	...	...	...	19,998	25,840	0 11 4	1 10 3
...	...	...	...	...	...	14,788	20,041	0 5 6	0 11 10
...	...	...	...	...	...	12,948	19,343	0 10 7	0 12 4
...	...	...	...	...	...	5,747	7,108	0 4 10	0 10 2
...	...	...	...	...	...	4,450	5,298	0 4 10	0 9 4
...	...	...	...	...	...	18,429	21,069	0 9 7	1 13 2
...	...	...	...	...	...	3,444	4,522	0 3 6	0 8 9
...	...	...	...	1,400	1,400	7,52,346	8,70,713	1 2 4	1 13 3

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	Octroi (*a*).			
					(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
Fyzabad	Fyzabad ...	93	Fyzabad ...	39,400	15,332	2,441	2,685	5,544
		94	Tánda	778	...	...	...	...
	Gonda ...	95	Gonda	3,431	4,982	621	822	743
		96	Nawábganj ..	1,033	...	...	...	...
		97	Utraula ...	722	...	...	...	...
		98	Balrámpur ...	2,451	...	...	...	...
	Bahraich ...	99	Bahraich ..	* 23,439	9,793	1,251	544	1,330
		100	Nánpára .	3,976	4,833	702	152	402
		101	Bhinga ...	218	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	3,584	5,193	350	465	652
	Partábgarh ...	103	Bela (Partábgarh) ...	3,762	4,836	376	601	434
	Bara Banki ...	104	Nawábganj (Bara Banki).	9,385	6,792	404	460	1,101
			Divisional Total ...	92,179	51,761	6,145	5,729	10,206
			GRAND TOTAL, 1902-1903.	18,12,220	†15,45,241	†1,49,754	†1,77,686	†2,04,489
			Grand Total, 1901-1902.	*14,40,685*	*16,85,103*	*1,41,048*	*1,84,025*	*2,09,086*

* This includes an imprest of Rs. 630 excluded from the closing balance last year.
† Exclusive of Sardhana figures.

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6										
Municipal rates and taxes										
(*e*) Class V (Drugs, gums, and spices).	(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.	Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,050	543	7,742	3,345	846	41,528	...	...	675	...	...
...	...	...	...	...	...	...	...	...	...	...
1,390	397	3,843	776	64	13,638	...	...	...	...	...
...	...	...	...	...	...	...	...	2,134	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	4,596	...	...
3,000	727	5,785	2,886	3	25,319	...	...	432	...	...
742	260	2,909	1,065	...	11,065	...	...	...	...	...
...	...	...	...	...	...	951	60	...	...	...
556	...	1,965	677	54	9,912	...	...	357	...	...
556	124	1,431	635	65	9,058	...	293	...	...	...
1,412	334	517	1,093	47	12,160	...	263	3,088	...	...
10,706	2,385	24,192	10,477	1,079	1,22,680	951	616	11,282	...	...
†2,09,348	†81,042	†4,34,444	†1,31,032	†27,454	29,68,970	1,93,231	48,456	1,42,675	1,18,913	2,51,975
2,20,429	*87,064*	*4,45,443*	*1,30,754*	*25,653*	*31,28,330*	*1,78,195*	*51,895*	*1,45,773*	*1,08,102*	*2,12,051*

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4						
				Municipal rates					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Lighting rate (*g*).	Conservancy (including scavenging and latrine rates) (*h*).	Other taxes (to be specified in detail in as			
						Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	...	...	...	...
		94	Tánda	...	...	...	...	8,323	...
	Gonda ...	95	Gonda	...	...	...	...	...	...
		96	Nawábganj ...	...	...	...	...	1,518	...
		97	Utraula ...	...	...	...	...	1,963	...
		98	Balrámpur ...	...	...	...	...	...	...
	Bahraich ...	99	Bahraich ...	...	...	...	...	...	...
		100	Nánpára ...	...	...	...	...	...	...
		101	Bhinga ...	...	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	...	...	...	...
	Partábgarh,	103	Bela (Partábgarh) ...	...	...	...	...	...	...
	Bara Banki,	104	Nawábganj (Bara Banki).	...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	11,804	...
			GRAND TOTAL, 1902-1903.	...	47,988	7,889	868	39,112	2,25,546
			Grand Total, 1901-1902.	...	*47,434*	*9,932*	*911*	*40,737*	*2,41,171*

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6					7						
and taxes—(*concluded*).					* Realizations under Special Acts. (* Note—Judicial fines under Special Acts should be credited under "Fines".)						
many columns as may be necessary).								From other sources (to be specified in detail in as many columns as may be necessary).			
Terminal toll (*m*).	Pilgrims' tax (*n*).	Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	Lodging house (*d*).	License fee on hack boats (*e*).	Other licenses (*f*).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	42,203	741	531	...	...	...	180	1,452
...	...	...	...	8,323	562	67	...	...	...	...	629
...	...	...	...	13,638	1,421	100	...	...	...	...	1,521
...	...	...	...	3,652	659	...	...	...	...	...	659
...	...	...	...	1,963	1,225	...	...	...	...	...	1,225
...	...	...	...	4,596	1,853	32	...	...	...	...	1,885
...	...	...	...	25,751	3,959	99	...	...	...	...	4,058
...	...	...	...	11,065	3,020	...	...	...	...	...	3,020
...	...	...	...	1,011	1,833	...	...	...	...	...	1,833
...	...	...	...	10,269	596	...	...	...	...	...	596
...	...	...	...	9,351	462	92	...	...	...	33	587
...	...	...	...	15,511	568	264	...	...	...	...	832
...	...	...	...	1,47,333	16,899	1,185	...	...	...	213	18,297
59,816	24,064	12,018	475	41,41,996	77,003	30,373	...	1,227	840	1,255	1,10,698
70,066	*24,917*	*12,016*	*515*	*42,72,045*	*70,941*	*26,652*	...	*1,099*	*492*	*448*	*99,632*

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Rents of lands, houses, *sarái*, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	83	Fyzabad ...	4,254	135	4,351	...	...	405
		94	Tánda ...	415	54	1,009	...	...	758
	Gonda ...	95	Gonda ...	3,872	297	905	...	...	841
		96	Nawábganj ...	3,409	129	806	...	...	239
		97	Utraula ...	84	8	177	36	...	36
		98	Balrámpur ...	...	...	206	...	...	250
	Bahraich ...	99	Bahraich ...	1,085	589	770	...	...	99
		100	Nánpára ...	214	74	23	...	...	61
		101	Bhinga ...	154	...	50	...	...	31
	Sultánpur ...	102	Sultánpur ...	2,200	1,942	350	358	...	2,241
	Partábgrah,	103	Bela (Partábgarh) ...	451	628	171	...	...	1,230
	Bara Banki,	104	Nawábganj (Bara Banki).	3,447	292	1,715	2	...	1,061
			Divisional Total ...	19,585	4,148	10,533	396	...	7,252
			GRAND TOTAL, 1902-1903.	3,48,191	61,799	1,58,641	23,770	1,144	1,26,178
			Grand Total, 1901-1902.	*3,34,288*	*53,388*	*1,42,984*	*26,011*	*1,146*	*1,23,648*

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8

property and powers apart from taxation.

Fees and revenue from tramways (*g*).	Other fees (to be specified in detail in as many columns may as be necessary).													
	Stud bull fees (*h*).	Sale of water (*i*).	Fairs (*j*).	Chaukidári cess (*k*).	Public criers' fees (*l*).	Copying fees (*m*).	Moorings fees (*n*).	Fees for licensing *láthis* (*o*).	Acreage and *jágír* fees (*p*).	Registration fees (*q*).	Fees for maps (*r*).	Fees for stamping weights and measures (*s*).	Inspection fees (*t*).	License fees on hand-carts (*u*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,458	...	...	...	...	...	...	...	...	...	...	265
...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	7	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...	...	...	3,459	...	...	7	...	...	...	...	...	...	...	280
...	30	1,21,726	16,715	356	...	802	41	...	886	4,230	540	...	9	3,071
...	*48*	*1,27,148*	*10,809*	*298*	...	*308*	*39*	*13*	*618*	*1,555*	*482*	...	*29*	*3,801*

STATEMENT No. II—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	8					
				Revenue derived from municipal property and powers apart from					
				Other fees (to be specified in detail in as many columns as may be					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fishing license *(v)*.	Miscellaneous *(w)*.	Fines under municipal and other acts *(x)*.	Interest of investments. For general purposes *(y)*.	Interest of investments. For educational purposes *(z)*.	Interest of investments. For medical purposes *(aa)*.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	918	...	...	...
		94	Tánda	...	...	503	...	...	...
	Gonda ...	95	Gonda	...	...	200	...	...	...
		96	Nawábganj ...	...	...	32	...	...	...
		97	Utraula ...	...	...	23	...	...	...
		98	Balrámpur ...	...	...	39	...	...	...
	Bahraich ...	99	Bahraich ...	...	...	195	112	...	...
		100	Nánpára ...	...	...	76	175	...	...
		101	Bhinga... ...	...	...	39	105	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	106	...	...	...
	Partábgarh ...	103	Bela (Partábgarh) ...	...	...	70	...	...	...
	Bara Banki ...	104	Nawábganj (Bara Banki).	...	...	453	...	...	...
			Divisional Total ...	...	...	2,654	392	...	...
			GRAND TOTAL, 1902-1903.	...	8,117	47,178	17,136	24	297
			Grand Total, 1901-1902.	*250*	*3,329*	*49,168*	*12,700*	*24*	*297*

of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

9

taxation—(*concluded*).		Grants and contributions (for general and special purposes).									
necessary)—(*concluded*).		From Government.			From Local Funds.			From other sources.			
Premium on loans (*bb*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	13,786	...	...	...	...	...	...	...	...	...	...
...	2,740	...	...	...	200	...	...	...	...	...	200
...	6,115	...	...	...	...	...	...	...	...	...	...
...	4,615	...	...	...	...	...	...	...	...	...	...
...	364	...	...	...	...	...	...	...	...	...	...
...	495	...	...	...	...	...	...	...	...	...	...
...	2,857	...	...	...	...	...	...	...	...	...	...
....	623	...	...	...	...	...	...	...	...	...	...
...	379	...	...	...	...	...	...	...	...	...	...
...	7,197	...	...	...	...	...	...	260	...	...	260
...	2,550	...	...	...	...	...	...	...	...	...	...
...	6,985	1,330	...	...	...	...	...	...	...	...	1,330
...	48,706	1,330	...	...	200	...	...	260	...	.	1,790
...	9,40,881	2,61,480	369	...	38,278	3,424	490	3,101	...	...	3,07,142
...	*8,92,417*	*78,205*	*623*	*6,700*	*31,861*	*3,539*	*490*	*3,982*	*100*	*200*	*1,25,700*

STATEMENT No II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	10				
				Miscellaneous.				Loans.
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Recoveries on account of services rendered to private individuals (*a*).	Other items(*b*).	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	From Government.
				Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	981	981	...	...
		94	Tánda ...	31	...	31	...	...
	Gonda ...	95	Gonda ...	30	...	30	...	...
		96	Nawábganj ...	...	13	13	...	...
		97	Utraula ...	...	...	...	...	...
		98	Balrámpur ...	...	5	5	...	...
	Bahraich ...	99	Bahraich ...	5	127	132	...	...
		100	Nánpára ...	...	115	115	...	...
		101	Bhinga ...	...	50	50	...	...
	Sultánpur ...	102	Sultánpur ...	448	80	528	...	...
	Partábgarh ...	103	Bela (Partábgarh) ...	...	117	117	...	...
	Bara Banki ...	104	Nawábganj (Bara Banki).	23	84	107	...	...
			Divisional Total ...	537	1,572	2,109	...	...
			GRAND TOTAL, 1902-1903.	14,170	43,215	57,385	8	3,03,000
			Grand Total, 1901-1902.	*17,487*	*54,741*	*72,228*	*17,497*	*2,09,000*

of Agra and Oudh during the year ending the 31*st March* 1903—(concluded).

11						12	13	14	15
Extraordinary and Debt.									
(*b*).	Realizations of Sinking Fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	219	219	58,641	98,041	0 9 0	0 12 6
...	...	...	...	...	...	11,923	12,701	0 6 8	0 9 7
...	...	...	...	...	...	21,304	24,735	0 13 10	1 5 7
...	...	...	...	...	...	8,939	9,972	0 8 4	1 4 4
...	...	...	...	...	...	3,552	4,274	0 4 8	0 8 5
...	...	...	...	...	...	6,981	9,432	0 4 4	0 6 8
...	...	...	...	...	...	32,798	56,237	0 15 1	1 3 3
...	...	...	...	...	...	14,823	18,799	1 0 8	1 6 4
...	...	...	...	...	...	3,273	3,491	0 2 8	0 8 9
...	...	...	...	...	...	18,850	22,434	1 1 3	1 15 7
...	...	...	...	...	...	12,605	16,367	1 2 7	1 9 1
...	...	...	...	...	...	24,765	34,150	1 1 2	1 11 4
...	...	...	...	219	219	2,18,454	3,10,633	0 10 10	1 0 1
...	...	380	22,380	12,791	3,38,559	58,96,661	77,08,881	1 3 8	1 11 11
...	...	*2,635*	*9,348*	*20,329*	*2,58,809*	*57,20,831*	*71,61,516*	*1 4 5*	*1 11 4*

STATEMENT No. III.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	3,666	5,738	...	104	79	...	9,587
		2	Mussoorie ...	2,796	7,862	3,555	291	14	...	14,518
	Saháranpur	3	Saháranpur ...	5,611	5,474	...	...	65	...	11,150
		4	Hardwár Union	2,445	4,089	...	...	300	...	6,834
		5	Deoband ...	783	2,881	...	...	...	...	3,664
		6	Roorkee ...	1,191	3,063	...	...	252	...	4,506
	Muzaffarnagar.	7	Muzaffarnagar	943	3,645	...	...	22	...	4,610
		8	Kandhla ...	593	1,122	...	...	...	...	1,715
		9	Kairana ...	807	1,986	...	...	...	...	2,793
	Meerut ...	10	Meerut ...	4,103	23,563	...	...	...	...	27,666
		11	Gháziabad ...	1,007	1,935	...	...	20	...	2,962
		12	Sháhdara ...	115	360	...	...	...	...	475
		13	Baraut ...	109	1,201	...	...	4	...	1,314
		14	Baghpat ...	255	1,153	...	...	20	...	1,428
		15	Hapur ...	799	2,570	...	109	...	...	3,478
		16	Pilkhua ...	73	424	...	7	...	...	504
		17	Sardhana ...	179	1,919	...	...	...	...	2,098
		18	Mawana ...	111	275	...	...	...	...	386
	Bulandshahr	19	Bulandshahr ...	2,044	2,720	...	...	24	...	4,788
		20	Anúpshahr ...	1,151	1,213	...	...	...	...	2,364
		21	Khurja ...	4,570	4,946	...	286	53	180	10,035
		22	Sikandrabad ...	1,265	2,488	...	108	17	50	3,928
	Aligarh ...	23	Koil (Aligarh)	8,605	271	...	3,227	35	60	12,198
		24	Hathras ...	3,455	5,529	...	1,138	75	...	10,197
		25	Atrauli ...	1,412	1,815	...	207	...	...	3,434
		26	Sikandra Rao ...	1,142	1,128	...	177	...	...	2,447
			Divisional Total	49,230	89,370	3,555	5,654	980	290	1,49,079

United Provinces of Agra and Oudh during the year ending the 31st March 1903.

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*).	Police (establishment, purchase of clothing, &c., repairs to out-posts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*). (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and dispensaries. (*d*)	Vaccination. (*e*).	Markets and slaughter houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,649	2,704	...	5,353	1,500	994	2,853	368	9,231	2,027	155	3,794
...	2,187	3,340	...	5,527	1,746	15,918	265	10	23,705	1,610	268	7
...	2,397	9,396	8	11,801	...	...	534	1,580	19,316	4,430	282	167
...	896	4,437	3	5,336	...	38	1,751	213	9,974	1,125	137	49
...	657	3,551	...	4,208	...	...	...	836	3,521	440	138	1,185
...	849	2,521	...	3,370	...	8	...	145	5,847	868	122	375
...	938	3,177	...	4,115	...	59	19,557	697	6,991	1,707	204	48
...	244	1,235	...	1,479	...	142	71	103	1,511	522	192	...
...	302	2,381	...	2,683	...	...	...	243	3,339	607	218	36
...	3,062	12,331	64	15,457	...	21,572	...	9,026	16,272	5,314	297	210
...	1,228	1,703	...	2,931	214	48	1,199	392	3,340	777	146	...
...	122	875	...	997	...	...	1,000	...	502	61	106	16
...	200	1,066	...	1,266	...	...	30	317	1,269	515	122	...
...	256	922	...	1,178	...	...	...	...	1,590	472	104	3
...	643	2,272	28	2,943	...	335	...	585	5,525	693	241	1,270
...	146	848	...	994	...	12	...	82	729	112	159	...
...	351	2,025	...	2,376	...	61	...	...	2,179	530	109	...
...	169	1,566	...	1,735	...	...	...	...	978	450	133	40
...	816	2,757	6	3,579	...	300	...	10	6,334	1,067	190	33
...	436	1,417	...	1,853	...	...	...	...	2,388	155	145	3
12	3,237	6,461	...	9,710	...	170	498	1,696	10,607	1,452	148	270
...	669	2,703	...	3,372	...	142	619	321	4,337	783	143	450
289	4,052	9,743	5	14,089	...	...	7,409	5,391	22,242	3,009	276	...
...	2,115	6,123	...	8,238	...	63	1,366	...	9,167	1,483	219	266
...	359	1,818	...	2,177	40	...	1,437	...	3,370	415	168	...
...	481	1,809	1	2,291	...	157	...	49	2,286	347	182	7
301	29,461	89,181	115	1,19,058	3,500	40,019	38,589	22,064	1,76,550	30,971	4,604	8,229

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded.*)										
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*).	Dâk bungalows and *sarais* (*h*).	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*)	Public Works. (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores. (4).	Recreation flats. (5).	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún.	1	Dehra ...	208	...	...	...	24	416	369	1,944	3	...	23,886
		2	Mussoorie ...	42	...	569	...	100	1,635	3,565	14,066	605	...	64,111
	Saháranpur.	3	Saháranpur...	218	176	568	60	87	660	5,793	12,972	...	...	46,843
		4	Hardwár—Union.	338	12	360	...	96	240	195	8,897	...	...	23,425
		5	Deoband ...	126	60	30	...	...	240	371	459	25	...	7,431
		6	Roorkee ...	151	104	366	...	12	462	239	4,061	3	...	12,763
	Muzaffarnagar.	7	Muzaffarnagar	359	...	412	12	93	243	485	1,275	...	...	32,142
		8	Kandhla ...	95	37	34	...	58	97	1	91	...	...	2,954
		9	Kairana ...	61	...	60	...	60	203	...	1,653	...	...	6,480
	Meerut	10	Meerut ...	82	57	951	...	5	240	...	9,559	...	...	63,585
		11	Gháziabad ...	125	18	481	...	8	120	192	4,909	...	...	11,969
		12	Sháhdara ...	60	...	...	...	...	...	...	314	...	...	2,059
		13	Baraut ...	50	...	41	...	3	36	835	91	...	...	3,309
		14	Bághpat ...	91	...	9	...	...	60	216	768	...	...	3,313
		15	Hápur ...	78	...	68	...	173	110	...	3,075	...	...	12,153
		16	Pilkhua ...	114	...	...	...	1	36	200	200	...	...	1,645
		17	Sardhana ...	63	...	133	...	...	123	...	682	...	...	3,880
		18	Mawana ...	60	...	...	...	...	...	...	371	...	...	2,032
	Bulandshahr.	19	Bulandshahr,	90	...	119	...	31	120	1,603	1,533	...	...	11,430
		20	Anúpshahr ...	153	48	...	...	15	...	731	532	...	...	4,170
		21	Khurja ...	119	...	219	...	71	150	...	5,167	...	...	20,567
		22	Sikandrabad,	59	...	124	...	27	105	...	1,042	...	...	8,152
	Aligarh,	23	Koil (Aligarh)	297	...	1,363	...	416	673	4,296	2,996	...	...	48,368
		24	Háthras ...	175	...	...	...	45	455	2,323	7,514	7	...	23,083
		25	Atrauli ...	306	82	134	...	28	120	937	2,041	...	...	9,078
		26	Sikandra Rao,	200	230	89	...	36	120	500	539	...	...	4,742
			Divisional Total	3,720	824	6,130	72	1,389	6,664	22,851	86,751	643	...	4,53,570

Un ited Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans. (*a*).				Other items (to be specified in detail in as many columns as may be necessary). (*d*).					
Schools and colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
916	30	50	996	...	...	3,192	...	...	83	373	...	115	...	197
761	...	...	761	5,854	...	3,577	...	...	...	1,645	...	504	...	300
3,187	...	120	3,307	...	...	...	...	24	66	...	97	227	...	1,715
633	942	...	1,575	...	...	...	...	...	...	...	21,372	81	...	...
554	625	...	1,179	...	...	...	...	...	12	...	...	...	...	...
...	1,388	...	1,388	1,971	...	...	...	...	1	...	...	25	...	154
1,125	426	...	1,551	100	...	562	...	...	...	...	...	...	...	200
849	68	...	917	...	...	...	...	...	...	...	...	...	...	41
915	244	...	1,159	...	...	...	...	...	...	...	...	...	...	...
8,510	707	1,200	10,417	46,902	...	26,638	...	...	...	...	...	579	...	4,578
770	95	50	915	...	...	...	...	...	42	...	...	27	...	97
72	50	...	122	...	...	...	...	...	...	...	...	...	...	...
242	63	...	305	...	...	...	...	...	...	...	...	...	...	...
180	59	...	239	...	...	...	...	...	...	...	...	...	...	...
2,350	140	100	2,590	...	...	...	...	...	...	...	...	100	...	...
183	51	...	234	...	...	...	...	...	...	...	...	...	...	...
132	113	100	345	138	...	...	...	...	...	...	...	...	...	...
168	77	...	245	94	...	...	...	...	...	...	...	...	...	...
1,039	476	...	1,515	...	...	...	...	...	30	...	...	...	...	...
313	100	...	413	...	...	...	...	...	...	...	...	9	...	...
1,340	329	...	1,669	1,000	...	...	...	...	...	...	...	...	...	...
778	190	...	968	...	...	...	...	...	56	...	...	...	...	...
4,603	1,000	120	5,723	2,060	...	75	...	...	169	...	...	221	...	...
2,912	416	...	3,328	...	...	...	...	...	20	129	...	126	...	...
732	...	...	732	...	...	...	...	...	...	...	...	61	...	...
540	100	...	640	...	...	...	...	...	...	...	...	40	...	...
33,804	7,689	1,740	43,233	58,119	...	34,044	...	24	479	2,147	21,469	2,115	...	7,282

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	10									
				Miscellaneous—									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	...	...	...	...	13	...	...	400	...	...
		2	Mussoorie ...	...	...	...	...	...	...	...	...	...	...
	Saháranpur	3	Saháranpur ...	...	9	...	...	...	...	...	...	...	...
		4	Hardwár Union	...	...	...	...	...	...	...	...	...	...
		5	Deoband ...	...	...	...	...	...	...	...	26	...	...
		6	Roorkee ...	...	...	...	...	8	...	...	...	...	...
	Muzaffarnagar.	7	Muzaffarnagar...	...	...	...	...	...	...	...	17	...	...
		8	Kandhla ...	...	...	...	...	...	...	...	...	...	...
		9	Kairana ...	...	...	...	...	...	...	...	73	...	...
	Meerut ...	10	Meerut ...	...	...	...	...	...	...	...	582	...	...
		11	Gháziabad ...	...	...	...	...	...	...	...	38	...	...
		12	Sháhdara ...	...	...	...	...	...	...	...	...	...	...
		13	Baraut ...	...	...	...	...	...	...	...	...	...	...
		14	Bághpat ...	...	...	...	...	...	...	...	...	...	...
		15	Hápur ...	...	30	...	...	...	...	...	...	...	...
		16	Pilkhua ...	...	...	...	...	...	...	...	...	...	...
		17	Sardhana ...	...	...	...	...	...	...	...	...	...	...
		18	Mawana ...	...	...	...	...	...	...	...	...	...	...
	Bulandshahr	19	Bulandshahr ...	...	...	...	93	...	...	...	243	...	...
		20	Anúpshahr ...	...	...	...	...	...	...	...	...	...	...
		21	Khurja ...	...	...	...	...	...	...	...	363	...	...
		22	Sikandrabad ...	...	...	...	...	...	...	...	65	...	...
	Aligarh ...	23	Koil(Aligarh)...	...	...	...	...	...	...	...	26	...	...
		24	Háthras ...	...	...	...	...	...	...	...	75	...	...
		25	Atrauli ...	...	...	...	...	...	...	...	...	...	...
		26	Sikandra Rao...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	...	39	...	93	21	...	...	1,908	...	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

(*concluded*).					11								12	13
					Extraordinary and debt.									
necessary). (*d*)—(*concluded*).					Investments. (*a*).				Advances. (*d*)					
Firing station gun.	Printing charges.	Coronation charges.	Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,052	1,000	337	6,762	...	...	...	2,044	...	...	...	2,044	34,763	83,391
...	1,005	2,001	3,709	12,741	...	...	...	4,821	...	...	1,085	5,906	44,033	1,53,451
112	823	600	82	3,755	...	...	...	...	...	...	600	600	40,952	1,18,408
...	374	486	174	22,487	...	...	...	...	...	...	...	...	41,734	1,01,391
...	285	200	9	532	...	...	...	...	...	...	...	...	8,415	25,429
...	672	300	23	1,183	...	...	...	...	45	...	...	45	9,346	34,572
...	644	500	100	2,023	...	...	...	...	...	...	...	...	21,826	66,367
...	171	287	2	501	...	...	...	...	...	...	...	...	3,162	10,728
...	331	400	...	804	...	...	...	...	...	...	...	...	10,002	23,921
...	1,222	1,792	394	35,785	...	...	...	16,514	...	178	200	16,892	31,868	2,48,572
...	274	150	...	628	...	...	...	...	...	...	...	...	10,476	29,881
...	52	...	8	60	...	...	...	...	...	...	...	...	274	3,987
...	160	100	28	288	...	...	...	...	...	...	...	...	3,695	10,177
...	393	...	...	393	...	...	...	...	...	...	...	...	1,558	8,109
...	501	200	...	831	...	...	...	...	...	...	...	...	21,008	43,003
...	...	...	1	1	...	...	...	...	...	...	...	...	323	3,701
...	...	...	3,175	3,175	...	...	...	...	...	...	...	...	1,377	13,389
...	183	...	4	187	...	...	...	...	...	...	...	...	690	5,369
...	568	604	20	1,558	...	...	...	...	...	...	...	...	8,481	31,351
...	249	300	54	612	...	...	...	...	...	...	...	...	8,163	17,575
...	859	1,000	...	2,222	...	...	...	...	...	...	...	...	12,548	57,751
...	376	500	14	1,011	...	...	...	...	...	...	...	...	9,979	27,410
...	886	1,000	1,565	3,942	...	...	...	1,279	...	...	...	1,279	34,301	1,21,960
...	1,238	500	623	2,711	...	...	...	...	...	...	...	...	14,631	62,188
...	959	100	...	1,120	...	...	...	...	...	...	...	...	8,985	25,526
...	128	50	24	242	...	...	...	...	...	...	...	...	4,847	15,209
112	13,405	12,070	10,346	1,05,554	...	...	...	24,658	45	178	1,885	26,766	3,87,437	13,42,816

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agra.	Muttra ...	27	Muttra ...	4,168	5,550	...	...	8	...	9,726
		28	Brindaban ...	519	2,430	...	...	...	...	2,949
		29	Kosi ...	564	1,590	...	310	...	...	2,464
	Agra ...	30	Agra ...	20,268	33,354	...	...	393	91	54,106
		31	Fatehpur-Sikri,	279	1,620	...	...	6	...	1,905
		32	Firozabad ...	451	2,354	...	...	...	21	2,826
	Farrukhabad,	33	Fatehgarh-*cum*-Farrukhabad.	955	6,046	...	...	44	...	7,045
	Mainpuri ...	34	Mainpuri ...	1,432	2,191	...	40	10	...	3,673
	Etáwah ...	35	Etáwah ...	6,899	21	...	...	...	...	6,920
	Etah ...	36	Etah ...	1,131	1,856	...	150	31	18	3,186
		37	Soron ...	569	2,492	...	11	40	...	3,112
		38	Kásganj ...	1,430	3,036	...	25	18	30	4,539
		39	Marehra ...	285	947	...	...	9	...	1,241
		40	Jalesar ...	371	1,810	...	...	...	...	2,181
			Divisional Total	39,321	65,297	...	536	559	160	1,05,873
Rohilkhand.	Bareilly ...	41	Bareilly ...	7,941	9,571	...	...	65	...	17,577
	Bijnor ...	42	Bijnor ...	600	1,524	...	30	...	72	2,226
		43	Chandpur ...	947	913	...	...	...	...	1,860
		44	Dhampur ...	698	942	...	...	...	52	1,692
		45	Nagina ...	1,472	2,129	...	...	...	15	3,616
		46	Najibabad ...	1,822	2,732	...	...	...	154	4,708
	Budaun ...	47	Budaun ...	4,775	3,157	...	...	351	75	8,358
		48	Bilsi ...	140	163	...	...	...	...	303
		49	Ujhani ...	244	230	...	...	18	...	492
		50	Sahaswan ...	513	478	...	...	86	...	1,077
	Moradabad ...	51	Moradabad ...	4,241	6,607	...	...	112	156	11,116
		52	Chandausi ...	2,411	3,003	...	...	14	36	5,464
		53	Amroha ...	2,840	4,102	...	...	11	...	6,953
		54	Sambhal ...	1,082	3,138	...	...	...	...	4,220
	Sháhjahán-pur.	55	Sháhjahánpur...	7,128	8,047	...	595	61	...	15,831
		56	Tilhar ...	6,656	2,514	...	...	17	...	9,187
	Pilibhít ...	57	Pilibhít ...	2,734	4,125	...	...	147	...	7,006
		58	Bisalpur ...	1,801	1,174	...	...	27	...	3,002
			Divisional Total	48,045	54,549	...	625	909	560	1,04,688

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c). (*b*).	Police (establishment, purchase of clothing, &c., repairs to out-posts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*e*).	Hospitals and dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
...	3,500	10,140	...	13,640	...	60	...	138	18,283	2,523	431	1,247
...	715	4,228	...	4,943	...	...	...	200	5,462	1,204	153	...
...	574	1,783	...	2,357	...	...	...	12	3,235	487	149	630
759	6,519	28,200	...	35,478	43,990	64,390	...	3,230	72,666	15,136	997	2,962
...	142	941	...	1,083	...	32	...	..	1,268	387	169	238
...	1,028	1,943	...	2,971	...	143	211	16	3,978	1,080	204	425
...	1,487	11,454	...	12,941	...	107	33,919	41	13,000	3,204	315	436
...	907	2,558	2	3,467	...	...	...	...	4,876	1,010	177	...
...	2,407	5,569	...	7,976	...	...	1,848	2,372	14,500	1,555	194	6,904
38	1,249	1,476	13	2,776	...	105	...	40	2,523	1,483	173	93
3	846	2,314	...	3,163	...	...	...	298	3,105	575	132	5
...	1,197	2,512	...	3,709	...	...	4,000	89	4,932	567	150	81
...	141	910	...	1,051	...	...	...	...	1,411	400	138	...
...	943	1,926	...	2,869	...	75	...	...	2,026	547	138	...
800	21,655	75,954	15	98,424	43,990	64,912	39,978	6,436	1,51,565	30,158	3,520	13,071
3	5,949	25,499	9	31,460	860	632	6,122	1,814	33,562	5,647	407	1,838
...	611	1,743	14	2,368	...	268	...	91	3,566	676	148	1,373
...	414	1,457	...	1,871	...	...	477	208	1,397	438	121	...
...	434	983	10	1,427	...	1	...	113	1,740	428	104	...
...	863	2,307	...	3,170	...	106	143	1	3,197	851	224	16
...	816	3,524	...	4,340	55	43	...	261	3,315	706	151	...
2	2,755	5,376	...	8,133	...	129	...	483	12,498	4,451	281	3,063
...	116	863	...	979	...	...	25	...	1,099	237	116	9
...	249	840	...	1,089	...	41	...	222	1,230	187	112	235
...	446	1,892	...	2,338	...	...	100	...	2,602	682	145	122
...	5,835	12,022	16	17,873	...	136	3,313	2,299	39,416	4,630	470	474
12	1,845	4,165	...	6,022	...	154	1,440	674	6,444	1,723	231	861
...	1,445	5,738	...	7,183	...	1	...	1,545	6,205	1,509	260	172
...	1,523	3,616	...	5,139	...	...	...	68	5,291	1,108	234	...
...	4,488	16,544	...	21,032	159	888	1,727	897	36,126	5,928	470	2,380
...	1,286	3,359	...	4,645	...	30	...	463	6,548	3,522	158	33
...	2,995	11,750	...	14,745	...	353	6,711	1,289	11,995	1,861	191	4,969
...	447	1,188	...	1,635	...	1	511	478	1,794	130	131	78
17	32,517	1,02,866	49	1,35,449	1,074	2,783	20,569	10,906	1,78,025	36,714	3,954	15,623

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded.*)										
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds (*g*).	Dâk bungalows and *sarais.* (*h*).	Arbboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*)	Registration of births and deaths. (*k*).	Public Works. (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores (4).	Recreation flats. (5).	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra...	27	Muttra ...	184	216	2,368	...	109	680	806	11,376	...	...	38,421
		28	Brindaban ...	84	93	...	...	...	204	85	2,496	...	...	9,981
		29	Kosi ...	263	...	24	...	24	180	1,061	510	...	...	6,625
	Agra ...	30	Agra ...	492	...	2,534	...	484	4,638	8,886	25,328	...	...	2,45,733
		31	Fatehpur-Sikri	44	136	...	...	...	96	...	168	...	...	2,538
		32	Firozabad ...	168	...	127	...	...	180	116	1,448	...	...	8,096
	Farrukhabad.	33	Fatehgarh-*cum*-Farrukhabad.	130	46	1,738	...	178	265	1,000	3,718	...	...	58,097
	Mainpuri,	34	Mainpuri ...	98	90	...	...	5	180	1,371	1,473	...	...	9,280
	Etáwah,	35	Etáwah ...	307	...	1,322	200	179	675	...	5,123	...	...	35,179
	Etah ...	36	Etah ...	156	106	45	...	24	204	...	2,340	...	...	7,592
		37	Soron ...	133	78	48	...	24	186	222	2,035	8	...	6,849
		38	Kásganj ...	126	211	60	...	24	327	1,558	1,288	...	...	13,413
		39	Marehra ...	72	...	...	...	24	...	...	99	...	...	2,144
		40	Jalesar ...	109	...	121	...	24	120	361	500	...	...	4,021
			Divisional Total	2,366	976	8,387	200	1,099	7,935	15,466	57,902	8	...	4,47,969
ROHILKHAND.	Bareilly,	41	Bareilly ...	51	808	8,115	...	989	...	4,338	41,061	...	...	1,06,241
	Bijnor ...	42	Bijnor ...	56	133	55	10	47	275	...	1,566	...	...	8,264
		43	Chandpur ...	46	...	...	...	30	47	1,111	1,823	...	...	5,698
		44	Dhampur ...	60	...	93	...	48	117	1,995	670	309	...	5,678
		45	Nagina ...	56	...	...	10	23	...	27	774	95	...	5,523
		46	Najibabad ...	27	28	332	...	32	...	...	5,877	...	...	10,82
	Budaun	47	Budaun ...	634	1,061	238	...	120	...	107	5,922	...	...	28,987
		48	Bilsi ...	95	18	...	...	24	...	...	50	...	...	1,673
		49	Ujhani ...	275	601	...	...	26	20	218	1,776	...	...	4,943
		50	Sahaswan ...	189	26	300	...	24	...	1,057	1,104	...	...	6,351
	Moradabad.	51	Moradabad ...	256	271	390	...	145	346	534	5,417	54	...	58,151
		52	Chandausi ...	160	446	87	...	36	...	...	3,237	...	...	15,493
		53	Amroha ...	183	...	111	...	4	71	114	2,590	...	...	12,765
		54	Sambhal ...	240	60	154	...	36	...	553	4,619	...	...	12,363
	Sháhjahánpur.	55	Sháhjahánpur...	349	3	1,381	315	36	1,201	2,965	18,501	19	...	73,345
		56	Tilhar ...	143	...	142	...	12	213	1,240	5,326	...	...	17,830
	Pilibhít	57	Pilibhít ...	250	...	1,346	...	96	...	2,379	12,777	...	...	44,217
		58	Bisalpur ...	171	...	22	...	24	...	...	733	...	...	4,073
			Divisional Total	3,241	3,455	12,766	335	1,752	2,290	16,638	1,13,823	477	...	4,22,425

United Provinces of Agra and Oudh during the year ending the 31st March 1903—(continued).

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans. (a).				Other items (to be specified in detail in as many columns as may be necessary.) (d).					
Schools and colleges. (a).	Contributions. (b).	Libraries, museums, menageries, &c. (c).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b).	Actual cost of works done for private individuals. (c).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,481	1,323	36	3,840	500	...	...	...	...	22	...	82	82	...	284
1,882	330	...	2,212	...	...	...	...	...	58	...	...	...	...	...
675	88	...	763	...	...	...	...	...	...	...	...	...	...	...
9,369	655	...	10,024	26,460	...	47,469	...	...	1,094	...	...	1,460	...	5,528
44	56	...	100	...	...	...	...	...	5	...	...	14	...	...
1,683	156	12	1,851	150	...	...	...	...	...	...	...	82	...	...
2,789	2,139	614	5,542	300	...	...	...	...	...	...	...	...	...	725
818	580	...	1,398	200	...	...	...	...	...	...	...	4	...	348
1,976	1,364	...	3,340	...	...	...	...	...	...	227	...	122	...	432
684	75	20	779	...	...	150	...	...	...	...	...	32	...	11
698	60	...	758	...	...	...	...	...	...	...	...	18	...	99
776	227	20	1,023	...	...	...	...	...	...	...	...	38	...	174
118	63	10	191	...	...	...	...	...	...	...	...	13	...	21
390	180	...	570	10	...	76	...	...	...	...	...	34	...	31
24,383	7,296	712	32,391	27,620	...	47,695	...	...	1,179	227	82	1,899	...	7,653
11,065	2,950	1,000	15,015	...	...	...	...	1,200	84	2,617	...	...	...	40
626	400	5	1,031	...	...	...	...	...	...	...	...	...	...	...
502	115	5	622	...	...	...	...	...	...	...	...	16	...	...
208	214	5	427	...	...	...	...	...	...	...	...	30	...	...
507	261	5	773	179	...	...	...	...	21	...	...	...	...	...
1,035	202	5	1,242	212	...	...	...	...	341	...	...	...	...	...
1,907	2,197	...	4,104	...	...	...	...	56	21	17	...	193	...	...
115	109	...	224	4	...	...	...	...	...	...	...	...	...	...
368	150	...	518	...	...	...	...	...	...	7	...	6	...	...
682	438	...	1,120	...	...	...	...	...	...	...	...	14	...	...
2,333	1,689	...	4,022	847	...	...	...	...	30	179	74	193	...	...
2,602	293	50	2,945	572	...	...	...	...	...	...	...	153	...	...
2,345	...	...	2,345	...	...	...	...	...	...	...	...	86	...	...
1,046	388	...	1,434	478	...	...	...	...	...	...	...	...	...	...
1,629	4,401	...	6,030	1,000	...	...	...	...	94	...	...	266	...	498
...	1,345	...	1,345	153	...	...	...	...	...	...	...	75	...	...
1,654	5,985	4	7,643	375	...	...	...	...	...	...	...	98	...	...
325	142	...	467	207	...	...	...	...	...	...	...	...	...	...
28,949	21,279	1,079	51,307	4,027	...	...	...	1,256	591	2,820	74	1,130	...	538

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	10									
				Miscellaneous—									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazul land.	Government share of nazul proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	...	...	...	...	...	...	...	...	...	...
		28	Brindaban ...	...	...	...	...	...	...	...	...	...	...
		29	Kosi ...	...	6	...	...	...	...	...	153	...	...
	Agra ...	30	Agra ...	...	...	...	...	...	...	...	469	...	...
		31	Fatehpur-Sikri	...	...	...	...	...	...	...	13	...	...
		32	Firozabad ...	...	...	...	...	...	...	...	...	...	...
	Farrukhabad,	33	Fatehgarh-*cum*-Farrukhabad.	...	...	...	...	...	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	...	...	...	61	...	...
	Etáwah ...	35	Etáwah ...	...	...	...	...	...	...	...	47	...	...
	Etah ...	36	Etah ...	...	...	...	...	...	...	...	128	...	...
		37	Soron ...	...	...	...	...	...	...	...	...	...	...
		38	Kasganj ...	...	...	...	...	...	...	...	12	...	...
		39	Marehra ...	...	...	...	...	...	...	...	...	...	...
		40	Jalesar ...	...	...	...	...	...	...	...	124	...	...
			Divisional Total	...	6	...	...	...	...	...	1,007	...	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	44	...	...	...	158	...	226	194	...	...
	Bijnor ...	42	Bijnor ...	11	...	...	...	...	...	...	3	...	...
		43	Chandpur ...	9	...	...	...	...	...	...	37	...	...
		44	Dhampur ...	...	...	...	...	...	...	...	26	...	...
		45	Nagina ...	...	...	...	...	...	...	12	...	...	...
		46	Najibabad ...	50	...	...	...	...	...	...	...	...	...
	Budaun ...	47	Budaun ...	11	...	...	...	81	...	15	...	...	...
		48	Bilsi ...	...	...	...	...	...	...	...	...	...	...
		49	Ujhani ...	...	...	...	...	...	...	...	...	...	...
		50	Sahaswan ...	...	...	...	...	...	...	...	...	...	...
	Moradabad ...	51	Moradabad ...	475	...	...	...	...	...	...	200	...	...
		52	Chandausi ...	...	...	...	...	...	...	...	...	...	...
		53	Amroha ...	...	...	...	...	...	...	...	...	...	...
		54	Sambhal ...	...	...	...	...	...	...	...	...	...	...
	Sháhjahánpur	55	Sháhjahánpur...	20	...	...	...	14	...	...	96	...	...
		56	Tilhar ...	...	...	...	...	...	...	...	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	...	...	...	82	...	...
		58	Bisalpur ...	...	...	...	...	...	...	...	44	...	...
			Divisional Total	620	...	...	...	253	...	253	682	...	...

United Provinces of Agra and Oudh during the year ending the 31st March 1903—(continued).

					11								12	13
(*concluded*).					Extraordinary and debt.									
necessary) (*d*)—(*concluded*).					Investments. (*a*).				Advances. (*d*).					
Firing station gun.	Printing charges.	Coronation charges.	Miscellaneous.	Total.	In securities (other than for sinking funds.)	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	568	268	263	1,569	...	...	...	...	...	...	...	...	19,119	86,815
...	247	100	23	428	...	...	...	...	...	...	...	...	8,024	28,537
...	252	50	10	471	...	...	...	...	...	...	...	...	13,096	25,776
...	6,176	1,102	5,188	68,486	...	...	...	38,240	...	231	790	39,261	13,226	4,92,774
...	76	50	377	535	...	...	...	...	...	...	...	...	3,142	9,303
...	284	405	181	952	...	...	...	...	...	...	...	...	15,683	32,529
...	705	1,000	468	2,898	...	...	...	...	...	...	...	...	26,449	1,13,272
...	446	...	5	864	...	...	...	...	...	...	207	207	8,880	27,969
...	898	...	122	1,848	...	...	...	...	...	...	...	...	23,973	79,236
...	775	300	632	2,028	...	...	...	3,590	...	...	...	3,590	8,477	28,428
...	476	...	...	593	...	...	...	...	...	...	...	...	8,578	23,053
...	704	...	...	928	...	...	...	...	...	40	...	40	7,804	31,456
...	226	...	...	260	...	...	...	...	...	...	...	...	1,062	5,949
...	271	...	68	604	...	...	...	370	...	...	...	370	4,424	15,049
...	12,104	3,275	7,337	82,464	...	...	...	42,200	...	271	997	43,468	1,61,937	10,00,146
...	2,513	1,000	532	8,608	...	...	...	...	...	...	703	703	34,414	2,14,021
...	387	205	...	606	...	...	...	...	...	...	80	80	2,746	17,321
...	283	237	5	587	...	...	...	...	...	...	...	...	4,858	15,496
...	258	200	29	543	...	...	...	...	...	...	...	...	3,206	12,973
...	240	200	27	500	...	...	...	...	...	...	...	...	2,632	16,393
...	190	423	417	1,421	...	...	...	...	...	...	...	...	9,634	32,384
...	735	300	133	1,562	...	...	...	...	...	...	...	...	24,913	76,057
...	86	50	...	136	...	...	...	...	...	...	...	...	747	4,066
...	145	50	15	223	...	...	...	...	...	...	...	...	2,112	9,377
...	35	100	...	149	...	...	...	...	...	...	...	...	3,228	14,263
...	2,176	750	5,716	9,793	...	...	...	...	...	498	944	1,442	31,822	1,35,066
...	684	500	91	1,428	...	...	...	...	...	...	...	...	23,012	54,936
...	605	400	...	1,091	...	...	...	...	...	80	...	80	8,718	39,135
...	946	500	231	1,677	...	...	...	...	50	100	...	150	10,247	35,708
...	1,035	1,342	430	3,795	30,130	...	...	...	...	...	728	30,858	10,679	1,62,570
...	949	300	180	1,504	...	...	...	...	...	343	...	343	4,329	39,336
...	870	1,002	112	2,164	...	...	...	...	...	...	...	...	12,094	88,244
...	1,109	200	10	1,363	...	...	...	...	...	...	...	...	3,539	14,286
...	13,246	7,759	7,928	37,150	30,130	...	...	...	50	1,021	2,455	33,656	1,92,930	9,81,632

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore,	59	Cawnpore ...	18,920	18,171	...	832	75	630	38,628
	Fatehpur ...	60	Fatehpur ...	654	1,999	...	...	11	...	2,664
	Bánda ...	61	Bánda ...	814	2,706	...	...	...	90	3,610
	Allahabad,	62	Allahabad ...	14,667	24,211	1,291	648	...	135	40,952
	Jhánsi ...	63	Jhánsi ...	3,108	4,887	...	...	5	...	8,000
		64	Mau Ranipur ...	749	1,947	...	...	...	...	2,696
		65	Lalitpur ...	914	1,716	...	...	...	...	2,630
	Jalaun ...	66	Orai ...	351	1,199	...	...	...	...	1,550
		67	Kalpi ...	851	2,410	...	315	...	...	3,576
		68	Kunch ...	1,153	2,875	...	672	...	...	4,700
			Divisional Total	42,181	62,121	1,291	2,467	91	855	1,09,006
BENARES.	Benares ...	69	Benares ...	12,400	22,637	4,289	...	914	...	40,240
	Mirzapur ...	70	Mirzapur ...	3,514	4,900	...	...	8	...	8,422
		71	Chunar ...	760	1,148	...	...	...	...	1,908
	Jaunpur ...	72	Jaunpur ...	4,512	6,262	...	267	200	70	11,311
	Gházipur ...	73	Gházipur ...	2,300	4,612	...	...	19	...	6,931
	Ballia ...	74	Ballia ...	303	457	...	...	10	...	770
			Divisional Total	23,789	40,016	4,289	267	1,151	70	69,582
GORAKHPUR.	Gorakhpur,	75	Gorakhpur ...	4,352	5,708	...	3	69	60	10,192
	Azamgarh,	76	Azamgarh ...	854	3,877	...	...	...	...	4,731
			Divisional Total	5,206	9,585	...	3	69	60	14,923
KUMAUN.	Almora ...	77	Almora ...	792	1,719	...	...	...	...	2,511
	Naini Tál...	78	Naini Tál ...	8,071	716	3,164	...	30	...	11,981
		79	Kashipur ...	659	1,119	...	...	245	...	2,023
		80	Haldwáni ...	585	566	...	...	31	...	1,182
			Divisional Total	10,107	4,120	3,164	...	306	...	17,697

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*).	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*).	Rewards for destruction of wild animals and snakes (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
229	14,825	26,389	...	41,443	41,670	64,433	2,24,204	14,767	2,03,331	5,853	548	11,730
...	1,224	2,445	...	3,669	...	96	736	...	4,529	527	167	81
...	895	3,301	...	4,196	...	112	...	114	8,037	1,245	208	18
...	8,382	22,326	...	30,708	195	61,741	23,367	557	71,971	12,529	1,065	2,425
...	2,961	7,377	37	10,375	...	48	1,374	474	20,127	1,832	157	778
...	379	3,258	1	3,638	...	89	1,116	92	3,063	800	170	85
...	689	1,592	1	2,282	...	1,048	600	207	3,949	535	341	804
...	364	1,117	...	1,481	...	39	...	101	2,228	299	132	102
...	687	2,163	...	2,850	...	418	486	1,065	2,449	288	141	130
...	374	2,472	...	2,846	...	128	570	291	2,679	462	134	72
229	30,780	72,440	39	1,03,488	41,865	1,28,152	2,52,453	17,668	3,22,363	24,370	3,063	16,225
...	14,341	35,737	...	50,078	22,914	68,496	92,543	4,942	65,997	4,220	1,038	3,619
59	2,476	9,795	4	12,334	...	...	...	1,136	17,629	4,032	443	1,018
...	430	1,368	...	1,798	...	...	...	...	2,016	427	155	130
...	1,999	8,355	...	10,354	...	...	...	...	11,647	1,350	237	181
...	640	6,271	...	6,911	...	...	209	60	10,011	3,026	308	529
...	967	1,632		2,599	...		...		3,011	420	134	168
59	20,853	63,158	4	84,074	22,914	68,496	92,752	6,138	1,10,311	13,475	2,315	5,615
...	4,400	7,736	...	12,136	...	...	...	391	21,654	3,588	283	323
...	877	2,108	...	2,985	...	161	46	...	5,476	1,552	123	295
...	5,277	9,844	...	15,121	...	161	46	391	27,130	5,140	406	718
...	572	1,200	...	1,772	271	520	...	336	3,971	467	134	12
254	1,837	4,041	...	6,132	739	20,610	1,459	7,924	28,582	2,327	166	2,305
...	360	1,963	...	2,323	...	...	...	699	2,037	1,202	186	...
...	706	649	...	1,355	...	...	...	81	4,132	338	27	697
254	3,475	7,853	...	11,582	1,010	21,130	1,459	9,040	38,722	4,334	513	3,014

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	7										
				Public health and convenience—(*concluded*).										
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *sarais* (*h*)	Arboriculture, public gardens and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works (*l*).					Total.
									Establishment. (1).	Buildings. (2).	Roads. (3).	Stores (4).	Recreation flats (5)	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore	59	Cawnpore ...	317	...	4,217	...	433	16,571	14,154	61,052	...	...	6,63,280
	Fatehpur	60	Fatehpur ...	182	42	358	...	48	...	238	985	...	...	7,989
	Bánda ...	61	Bánda ...	266	...	354	...	30	248	899	1,129	...	...	12,660
	Allahabad	62	Allahabad ...	194	...	2,301	289	264	3,411	565	23,790	...	...	2,04,664
	Jhánsi ...	63	Jhánsi ...	394	...	1,041	...	36	1,064	245	6,416	...	...	33,986
		64	Mau Ranipur ...	238	10	25	...	...	523	203	1,550	...	...	7,964
		65	Lalitpur ...	120	16	557	...	24	199	20	1,272	...	...	9,692
	Jalaun ...	66	Orai ...	111	60	389	...	24	...	...	2,084	...	...	5,569
		67	Kalpi ...	151	...	316	...	24	...	...	1,209	...	...	6,677
		68	Kunch ...	121	280	46	...	60	88	167	1,657	...	...	6,755
			Divisional Total	2,094	408	9,604	289	943	22,104	16,491	1,01,144	...	...	9,59,236
BENARES.	Benares ...	69	Benares ...	452	...	1,149	...	1,383	18,668	5,128	41,666	...	...	3,32,215
	Mirzapur	70	Mirzapur ...	171	36	1,422	...	24	627	557	6,934	...	...	34,029
		71	Chunar ...	87	...	...	...	120	...	212	257	...	...	3,374
	Jaunpur	72	Jaunpur ...	94	...	279	...	96	977	1,567	5,852	15	...	22,295
	Gházipur	73	Gházipur ...	205	...	228	...	24	752	613	4,037	...	...	20,002
	Ballia ...	74	Ballia ...	...	...	...	...	44	...	2,235	570	...	...	6,582
			Divisional Total	1,009	36	3,078	...	1,691	21,024	10,312	59,316	15	...	4,18,497
GORAKHPUR.	Gorakhpur.	75	Gorakhpur ...	261	...	397	120	126	1,035	707	4,841	...	...	33,726
	Azamgarh	76	Azamgarh ...	137	...	531	...	60	162	155	920	...	...	9,718
			Divisional Total	398	...	928	120	186	1,197	862	5,761	...	...	43,444
KUMAUN.	Almora ...	77	Almora ...	82	5	29	...	...	...	1,087	257	...	...	7,171
	NainiTál	78	Naini Tál ...	12	240	744	...	...	4,242	10,370	11,313	46	915	91,994
		79	Kashipur ...	340	...	48	...	59	...	...	1,600	...	...	6,171
		80	Haldwáni ...	391	29	127	...	...	1,609	...	...	...	...	7,431
			Divisional Total	825	274	948	...	59	5,851	11,457	13,170	46	915	1,12,767

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8				9	10									
Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans. (*a*).				Other items (to be specified in detail in as many columns as may be necessary). (*d*).					
Schools and colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,156	6,464	250	8,870	30,148	...	30,701	...	...	...	...	...	1,378	...	68,000
579	819	51	1,449	...	...	...	...	...	...	...	...	54	...	513
1,225	669	10	1,904	440	...	...	...	...	...	4	...	59	...	625
2,225	8,574	...	10,799	431	...	54,452	...	914	...	1,882	...	1,317	...	59,281
2,658	1,105	...	3,763	5,533	...	...	...	...	121	...	...	148	...	978
627	130	...	757	27	...	...	...	...	...	...	...	27	...	6
1,168	137	...	1,305	...	...	...	...	...	...	...	...	54	...	...
273	493	10	776	...	...	...	...	...	...	...	...	3	...	68
749	206	...	955	25	...	...	...	...	...	...	...	22	...	300
1,379	444	...	1,823	25	...	...	...	...	...	...	...	55	...	250
13,039	19,041	321	32,401	36,629	...	85,153	...	914	121	1,886	...	3,117	...	1,30,021
3,073	2,260	500	5,833	2,219	...	93,964	...	423	1,540	769	320	917	...	9,775
1,938	1,972	230	4,140	...	...	...	...	...	...	...	...	...	...	264
460	...	...	460	...	...	...	...	...	...	...	...	...	...	57
2,574	1,207	170	3,951	485	...	...	...	...	...	36	...	163	...	1,699
2,225	1,108	204	3,537	...	...	...	...	...	...	...	...	143	...	320
941	282	120	1,343	...	...	...	...	...	...	...	3,496	...	...	47
11,211	6,829	1,224	19,264	2,704	...	93,964	...	423	1,540	805	3,816	1,223	...	12,162
9,687	1,157	...	10,844	1,281	...	...	...	...	...	...	...	458	...	3,667
1,046	600	48	1,694	50	...	...	...	...	32	...	...	62	...	...
10,733	1,757	48	12,538	1,331	...	...	...	...	32	...	...	520	...	3,667
840	...	25	865	150	...	...	...	...	...	5	...	36	...	...
300	172	100	572	...	...	15,343	...	...	537	1,255	...	609	...	1,605
1,346	...	...	1,346	...	...	231	...	...	...	...	...	48	...	...
200	50	...	250	85	...	...	...	...	...	...	...	...	...	639
2,686	222	125	3,030	235	...	15,574	...	...	537	1,260	...	693	...	2,244

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	10									
				Miscellaneous—									
				Other items (to be specified in detail in as many columns as may be									
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	...	...	...	...	234	500	...
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...	...	...	4	...	...
	Bánda ...	61	Bánda ...	115	2	...	...	...	...	...	...	...	...
	Allahabad ..	62	Allahabad ...	...	...	...	...	...	...	...	3,431	...	...
	Jhánsi ...	63	Jhánsi ...	...	...	...	...	...	...	...	293	...	...
		64	Mau Ranipur ...	...	...	...	...	...	...	...	...	...	...
		65	Lalitpur ...	...	...	...	...	...	...	...	...	...	...
	Jalaun ...	66	Orai ...	...	...	...	...	...	...	...	...	...	...
		67	Kalpi ...	...	...	...	...	...	...	...	...	...	...
		68	Kunch ...	...	70	...	...	...	...	...	...	...	...
			Divisional Total	115	72	...	...	...	...	...	3,962	500	...
BENARES.	Benares ...	69	Benares ...	...	...	...	...	...	...	...	53	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	...	...	...	...	...	...
		71	Chunar ...	...	...	...	...	...	...	...	49	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	...	...	...	...	...	49	...	...
	Gházipur ...	73	Gházipur ...	8	...	...	...	...	...	...	...	...	...
	Ballia ...	74	Ballia ...	...	...	...	...	...	...	...	26	...	...
			Divisional Total	8	...	...	...	...	...	...	177	...	...
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	14	...	...	...	...	1,629	...	8	...	...
	Azamgarh	76	Azamgarh ...	...	2	...	...	73	...	...	...	...	...
			Divisional Total	14	2	...	...	73	1,629	...	8	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	...	...	...	...	...	...	...	...
	Naini Tál ...	78	Naini Tál ...	...	...	...	...	...	...	...	...	1,281	...
		79	Kashipur ...	...	...	..	...	...	...	...	...	...	...
		80	Haldwáni ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...	...	...	1,281	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

					11								12	13
(*concluded*).					Extraordinary and debt.									
necessary) (*d*).—(*concluded*).					Investments. (*a*)				Advances. (*d*.)					
Firing station gun.	Printing charges.	Coronation charges.	Miscellaneous.	Total.	In securities (other than for sinking funds.)	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,749	5,000	383	1,08,945	...	...	...	23,289	...	...	4,481	27,770	1,72,275	10,91,359
...	308	50	...	929	...	...	...	...	...	...	...	...	2,348	19,048
...	497	680	639	2,621	...	...	...	...	340	...	...	340	7,556	33,327
...	4,139	1,000	...	1,26,416	...	...	...	45,650	100	...	2,100	47,850	41,394	5,03,214
...	1,007	1,000	117	3,664	...	...	...	...	...	...	167	167	16,100	81,588
...	496	300	...	829	...	...	...	...	...	...	...	...	11,889	27,800
...	224	500	31	809	...	...	...	...	...	140	17	157	16,037	32,912
...	167	100	...	338	...	...	...	...	...	...	...	...	4,069	13,783
...	300	1,000	...	1,622	...	...	...	...	...	...	...	...	7,588	23,293
...	367	500	486	1,728	...	...	...	...	...	...	...	...	14,916	32,793
...	10,254	10,130	1,656	2,47,901	...	...	...	68,939	440	140	6,765	76,284	2,94,172	18,59,117
...	4,735	901	2,176	1,15,573	...	...	...	20,106	1,500	25	...	21,631	2,21,007	7,88,796
...	937	676	800	2,677	...	...	...	...	...	...	...	...	11,997	73,599
...	406	150	60	722	...	...	...	...	...	...	...	...	2,436	10,698
...	984	...	1,127	4,058	...	...	...	...	...	...	...	...	9,444	61,898
...	494	...	...	965	...	...	...	...	...	...	...	...	10,387	48,733
...	...	...	18	3,587	...	...	...	...	...	...	...	...	10,098	24,979
...	7,556	1,727	4,181	1,27,582	...	...	...	20,106	1,500	25	...	21,631	2,65,369	10,08,703
...	1,229	61	2,163	9,229	...	...	...	...	50	...	6	56	8,600	86,064
...	338	51	617	1,175	...	...	...	...	...	...	...	...	17,194	37,547
...	1,567	112	2,780	10,404	...	...	...	...	50	...	6	56	25,794	1,23,611
...	355	...	...	396	...	...	...	...	...	...	...	...	9,049	21,914
...	1,702	...	440	22,772	...	...	...	7,671	...	90	...	7,761	17,507	1,58,719
...	347	200	41	867	...	...	...	168	...	...	...	168	2,216	15,114
...	409	500	56	1,604	...	...	...	...	...	...	...	...	3,856	15,763
...	2,813	700	537	25,639	...	...	...	7,839	...	90	...	7,929	32,628	2,11,510

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.). (*a*)	Collection of taxes including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts. (*b*).	Collection of tolls on roads and ferries. (*c*).	Survey of land. (*d*).	Refunds. (*e*).	Pensions and gratuities. (*f*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	16,250	27,203	273	...	92	...	43,818
	Unao ...	82	Unao ...	399	162	...	...	...	...	561
	Rae Bareli ...	83	Rae Bareli ...	2,195	2,919	...	...	...	...	5,114
	Sitapur ...	84	Sitapur ...	2,570	3,778	...	150	205	18	6,721
		85	Khairabad ...	617	1,529	...	...	...	...	2,146
	Hardoi ...	86	Hardoi ...	610	829	...	...	...	...	1,439
		87	Shahabad ...	455	986	...	...	12	...	1,453
		88	Sandila ...	776	1,806	...	...	...	...	2,582
		89	Sandi ...	141	326	...	...	23	...	490
		90	Pihani ...	207	139	...	...	...	...	346
	Kheri ...	91	Lakhimpur ...	2,774	...	...	...	...	...	2,774
		92	Muhamdi ...	139	123	...	...	7	...	269
			Divisional Total	27,133	39,800	273	150	339	18	67,713
FYZABAD.	Fyzabad ...	93	Fyzabad ...	4,058	6,250	...	...	...	...	10,308
		94	Tanda ...	387	539	...	...	33	...	959
	Gonda ...	95	Gonda ...	1,781	2,007	...	...	...	...	3,788
		96	Nawabganj ...	1,149	...	...	...	71	...	1,220
		97	Utraula ...	175	224	...	...	...	...	399
		98	Balrampur ...	858	235	...	8	51	...	1,152
	Bahraich ..	99	Bahraich. ...	2,511	2,706	...	...	...	...	5,217
		100	Nanpara ...	1,028	2,241	...	...	...	...	3,269
		101	Bhinga ...	239	65	...	...	...	...	304
	Sultánpur ...	102	Sultánpur ...	1,446	2,024	...	...	146	...	3,616
	Partábgarh ...	103	Bela (Partábgarh).	860	1,821	...	...	...	...	2,681
	Bara Banki...	104	Nawabganj (Bara Banki).	1,809	2,732	...	41	142	...	4,724
			Divisional Total	16,301	20,844	...	49	443	...	37,637
			GRAND TOTAL, 1902-1903.	2,61,313	3,85,702	12,572	9,751	4,847	2,013	6,76,198
			Grand Total, 1901-1902.	*2,28,320*	*3,91,866*	*10,412*	*6,234*	*4,829*	*3,634*	*6,45,295*

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs &c.). (*a*).	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (*b*).	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*).	Rewards for destruction of wild animals and snakes. (*d*).	Total.	Capital outlay. (*a*) (1).	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1).	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*c*).	Hospitals and dispensaries. (*d*).	Vaccination. (*e*).	Markets and slaughter-houses. (*f*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,101	56,266	...	67,367	...	42,759	13,207	8,904	1,17,841	5,541	2,731	4,952
...	265	1,334	...	1,599	...	62	...	273	2,407	346	115	11
3	996	2,434	42	3,475	...	36	...	228	6,436	1,732	165	16
...	1,531	2,329	...	3,860	...	96	2,285	185	9,462	1,624	198	571
...	143	1,701	...	1,844	...	...	...	14	2,429	400	170	17
...	820	1,668	...	2,488	...	102	232	4	6,035	1,288	114	...
...	549	2,730	...	3,279	...	502	385	11	4,491	350	138	613
...	473	2,240	...	2,713	...	175	548	133	2,684	1,033	112	2,292
...	...	1,422	...	1,422	...	487	325	26	1,626	247	111	...
...	60	996	...	1,056	...	124	120	10	957	25	117	5
...	1,194	3,572	50	4,816	11	333	578	15	3,432	378	147	31
...	81	702	...	783	170	15	...	...	656	36	150	15
3	17,213	77,394	92	94,702	181	44,691	17,680	9,803	1,58,456	13,000	4,268	8,523
...	2,483	10,070	...	12,553	58	28	706	771	22,437	2,292	364	370
...	...	2,021	...	2,021	...	34	...	16	4,604	160	173	...
...	844	1,939	...	2,783	...	47	...	411	5,517	1,342	225	14
...	198	1,093	...	1,291	...	...	...	26	1,500	372	129	1
...	...	679	...	679	44	...	...	42	674	69	119	...
...	468	1,327	...	1,795	...	11	...	96	1,949	171	140	9
...	1,005	3,268	...	4,273	...	...	...	...	5,988	1,817	304	...
...	425	1,339	...	1,764	285	20	...	24	2,844	494	217	...
...	98	511	1	610	...	...	...	...	706	82	149	...
...	279	1,102	...	1,381	150	...	...	46	3,387	883	156	77
...	401	972	...	1,373	...	...	1,842	...	2,173	700	144	37
...	762	2,786	...	3,548	...	150	...	370	6,671	897	123	741
...	6,963	27,107	1	34,071	537	290	2,548	1,802	58,450	9,279	2,243	1,249
1,663	1,68,194	5,25,797	315	6,95,969	1,15,071	3,70,634	4,66,074	84,248	12,21,472	1,65,441	24,886	72,267
267	*1,55,065*	*5,01,669*	*281*	*6,57,282*	*53,675*	*3,80,098*	*2,34,768*	*83,137*	*10,79,221*	*1,63,274*	*24,928*	*80,632*

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	7											
				Public health and convenience—(*concluded*).											
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*).	Dâk Bungalows and *saraís*. (*h*).	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*).	Registration of births and deaths. (*k*).	Public Works. (*l*).						
									Establishment (1).	Buildings. (2).	Roads. (3).	Stores. (4).	Recreation flats (5).	Total.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LUCKNOW.	Lucknow	81	Lucknow ...	516	...	108	50	213	4,233	509	28,770	...	...	2,30,334	
	Unao ...	82	Unao ...	364	134	...	...	24	54	...	157	...	...	3,947	
	Rae Bareli.	83	Rae Bareli ...	293	...	1,727	316	93	103	26	3,249	...	...	14,420	
	Sitapur	84	Sitapur ...	356	681	1,114	...	132	1,007	428	6,332	...	...	24,471	
		85	Khairabad ...	153	...	...	...	24	12	...	189	...	...	3,408	
	Hardoi...	86	Hardoi ...	503	...	1,136	...	25	...	2,703	1,368	...	...	13,510	
		87	Shahabad ...	248	...	49	...	24	...	308	371	...	...	7,490	
		88	Sandila ...	258	...	...	...	36	...	591	884	...	...	8,746	
		89	Sandi ...	311	26	...	...	23	...	51	134	...	...	3,367	
		90	Pihani ...	330	10	...	...	24	...	543	83	...	...	2,348	
	Kheri ...	91	Lakhimpur ...	328	137	479	...	14	299	1,346	1,288	2	...	8,818	
		92	Muhamdi ...	290	20	...	...	14	...	...	185	...	...	1,551	
			Divisional Total	3,950	1,008	4,613	366	646	5,708	6,505	43,010	2	...	3,22,410	
FYZABAD.	Fyzabad	93	Fyzabad ...	403	270	187	...	35	798	445	6,224	...	...	35,388	
		94	Tanda ...	155	...	...	...	...	...	688	1,434	...	...	7,264	
	Gonda ...	95	Gonda ...	483	14	200	...	24	346	158	617	...	...	9,398	
		96	Nawabganj ...	448	24	93	...	...	20	294	482	...	...	3,389	
		97	Utraula ...	159	24	...	...	...	...	...	93	...	...	1,224	
		98	Balrampur ...	345	...	...	...	62	84	...	724	...	...	3,591	
	Bahraich	99	Bahraich ...	789	...	703	...	11	415	14,272	2,985	...	...	27,284	
		100	Nanpara ...	1,036	284	...	...	12	...	...	1,841	...	...	7,057	
		101	Bhinga ...	361	8	...	...	...	...	...	...	...	...	1,306	
	Sultánpur.	102	Sultánpur ...	239	...	1,599	...	24	...	2,811	1,320	...	...	10,692	
	Partábgarh.	103	Bela (Partábgarh).	175	...	595	...	36	...	300	1,045	...	...	7,047	
	Bara Banki.	104	Nawabganj (Bara Banki).	268	970	187	...	134	363	380	2,285	...	...	13,539	
			Divisional Total	4,861	1,594	3,564	...	338	2,026	19,348	19,050	...	...	1,27,179	
			GRAND TOTAL... 1902-1903.	22,464	8,575	50,118	1,382	8,103	74,799	1,19,930	4,99,927	1,191	915	33,07,497	
			Grand Total 1901-1902.	*21,881*	*17,318*	*48,348*	...	*8,351*	*62,150*	*77,806*	*4,30,455*	*2,181*	*2,303*	*27,70,526*	

United Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

8				9	10									
Public Instruction.				Contributions. (*f*).	Miscellaneous.									
					Interest on loans (*a*).				Other items (to be specified in detail in as many columns as may be necessary). (*d*).					
Schools and colleges. (*a*).	Contributions. (*b*).	Libraries, museums, menageries, &c. (*c*).	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*).	Actual cost of works done for private individuals. (*c*).	Law charges.	Rents.	Fairs.	Provident fund.	Census charges.	Plague charges.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,923	6,488	320	15,731	15,102	...	43,035	...	...	...	...	...	1,799	...	11,738
160	400	...	560	60	...	...	...	...	...	...	...	...	...	666
6,482	441	73	6,996	101	...	...	...	...	...	...	...	109	...	318
337	1,131	209	1,677	643	...	...	...	...	...	...	...	134	...	...
240	287	...	527	24	...	...	...	...	13	...	...	...	...	...
1,053	261	215	1,529	45	...	...	...	...	...	...	...	16	...	505
576	210	178	964	34	...	...	...	...	...	...	...	...	...	207
841	175	196	1,212	42	...	...	...	...	...	...	...	25	...	211
241	201	40	482	13	...	...	...	...	...	...	...	...	...	94
131	166	40	337	14	...	...	...	...	...	...	...	...	...	98
769	284	...	1,053	100	...	...	...	...	...	46	354	31	...	...
100	108	...	208	...	...	...	...	...	20	...	...	...	...	...
19,853	10,152	1,271	31,276	16,178	...	43,035	...	...	33	46	354	2,114	...	13,837
2,665	2,650	300	5,615	7,158	...	...	...	...	245	...	...	...	...	8,357
649	...	...	649	33	...	...	...	...	...	...	...	...	...	126
951	342	60	1,353	...	...	...	...	...	...	...	...	11	...	147
171	96	...	267	...	...	...	...	...	...	...	...	...	...	...
415	69	...	484	...	...	...	...	...	...	...	...	...	...	...
147	155	...	302	...	...	...	...	...	...	...	...	...	...	...
1,367	751	200	2,318	...	...	...	...	...	40	...	289	...	...	200
166	...	...	166	...	...	...	...	...	...	...	...	...	...	...
41	...	...	41	...	...	...	...	...	9	...	...	...	...	...
834	230	125	1,189	...	...	...	...	...	...	...	...	...	...	...
579	100	25	704	32	...	...	...	...	...	...	...	36	...	122
655	400	60	1,115	...	...	...	...	...	...	4	...	...	...	240
8,640	4,793	770	14,203	7,223	...	...	...	...	294	4	289	47	...	9,192
53,298	79,058	7,290	2,39,646	1,54,066	...	3,19,465	...	2,617	4,806	9,195	26,084	12,858	...	1,86,596
45,769	*66,323*	*5,510*	*2,17,602*	*1,74,226*	...	*3,38,090*	...	*5,278*	*6,151*	*5,411*	*16,918*	5,865	*12,883*	*90,858*

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	10									
				Miscellaneous—									
				Other items (to be specified in detail in as many columns as may be necessary).									
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Rewards.	Refunds.	Cattle registration.	Stallion charges.	Destruction of dogs.	Purchase of land for burial grounds.	Revenue on nazúl land.	Government share of nazúl proceeds.	Band contribution.	Forest establishment.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	860	...	...	...	...	...	...	...	...	...
	Unao ...	82	Unao ...	...	...	...	...	...	...	...	...	...	...
	Rae Bareli,	83	Rae Bareli ...	...	...	...	...	...	...	...	435	...	...
	Sitapur ...	84	Sitapur ...	...	...	...	...	...	...	...	1,281	...	...
		85	Khairabad ...	...	...	...	...	...	...	...	294	...	...
	Hardoi ...	86	Hardoi ...	...	...	...	...	...	...	...	246	...	...
		87	Shahabad ...	...	...	...	...	...	...	...	2	...	...
		88	Sandila ...	...	...	...	...	...	...	...	...	...	...
		89	Sandi	...	...	...	...	...	...	...	...	...	...
		90	Pihani ...	...	...	...	...	...	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	...	...	...	...	...	...	...	...
		92	Muhamdi ...	...	...	...	...	...	...	...	...	...	...
			Divisional Total,	860	...	...	...	...	...	...	2,258	...	...
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	...	...	...	...	...	...	...	...
		94	Tanda ...	...	...	...	...	...	...	...	...	...	...
	Gonda ...	95	Gonda ...	...	...	...	...	...	...	...	1,418	...	...
		96	Nawabganj ...	...	...	...	...	...	...	...	14	...	...
		97	Utraula ...	...	...	...	...	...	...	...	12	...	...
		98	Balrampur ...	...	...	...	...	...	...	...	...	...	...
	Bahraich ...	99	Bahraich ...	6	...	...	...	...	...	...	...	...	...
		100	Nanpara ...	...	...	...	...	...	...	...	...	...	...
		101	Bhinga ...	...	...	...	...	...	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	...	...	...	...	...	...	...	...
	Partábgarh,	103	Bela (Partábgarh).	...	...	...	...	...	...	...	...	...	...
	Bara Banki,	104	Nawabganj (Bara Banki).	...	...	...	...	5	...	...	...	...	...
			Divisional Total	6	...	...	...	5	...	...	1,444	...	...
			GRAND TOTAL, 1902-1903.	1,623	119	...	93	352	1,629	253	11,446	1,781	...
			Grand Total, 1901-1902.	*878*	*96*	*670*	*120*	*333*	...	*131*	*13,189*	*1,200*	...

United Provinces of Agra and Oudh during the year ending the 31st March 1903—(concluded).

					11								12	13
(*concluded*).					Extraordinary and Debt.									
(*d*)—(*concluded*).					Investments. (*a*)				Advances. (*d*).					
Firing station gun.	Printing charges.	Coronation charges.	Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*).	Total.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	4,277	2,471	1,127	65,307	...	...	...	32,911	340	...	1,100	34,351	1,73,235	6,45,245
...	108	...	7	781	...	...	...	...	...	...	...	...	1,675	9,183
52	965	...	259	2,138	...	...	...	...	...	...	...	...	9,494	41,738
...	612	1,000	717	3,744	...	...	...	...	...	...	...	...	17,666	58,782
...	343	150	471	1,271	...	...	...	...	...	...	...	...	3,324	12,544
...	183	...	93	1,043	...	...	...	...	...	...	...	...	5,786	25,840
...	152	...	22	383	...	...	...	...	...	...	...	...	6,438	20,041
...	493	...	30	759	...	...	...	...	...	...	...	...	3,289	19,343
...	108	...	2	204	...	...	...	...	...	...	...	...	1,130	7,108
...	74	...	3	175	...	...	...	...	...	...	...	...	1,022	5,298
...	147	...	280	858	...	...	...	...	...	...	...	...	2,650	21,069
...	31	99	...	150	...	...	...	...	...	...	...	...	1,561	4,522
52	7,493	3,720	3,011	76,813	...	...	...	32,911	340	...	1,100	34,351	2,27,270	8,70,713
...	1,360	1,000	...	10,962	...	...	...	...	...	...	...	...	16,057	98,041
...	126	...	...	252	...	...	...	...	...	...	...	...	1,523	12,701
...	421	200	...	2,197	...	...	...	...	...	...	121	121	5,095	24,735
...	138	...	82	234	...	...	...	...	...	...	...	...	3,571	9,972
...	63	50	...	125	...	...	...	...	...	...	...	...	1,363	4,274
...	88	90	...	178	...	...	...	...	...	...	...	...	2,414	9,432
37	512	500	235	1,819	...	...	...	...	...	...	...	...	15,326	56,237
...	380	...	193	573	...	...	...	...	...	...	...	...	5,970	18,799
...	48	50	...	107	...	...	...	...	...	...	...	...	1,123	3,491
...	743	399	84	1,226	...	...	...	...	...	...	...	...	4,330	22,434
...	238	100	37	533	...	...	...	...	117	...	...	117	3,880	10,367
...	464	334	65	1,112	...	...	...	...	...	...	...	...	10,112	34,150
37	4,581	2,723	696	19,318	...	...	...	...	117	...	121	238	70,764	3,10,633
201	73,019	42,216	38,472	7,32,825	30,130	...	...	1,96,653	2,542	1,725	13,329	2,44,379	16,58,301	77,08,881
471	*80,044*	...	*33,406*	*6,11,992*	*47,794*	*36*	...	*1,90,673*	*22,146*	*895*	*14,049*	*2,75,587*	*18,09,006*	*71,61,516*

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	24,039	2,90,856	54,407	2,36,449	8,452	9 33 0
	Saháranpur ...	2	Saháranpur ...	66,254	9,40,070	4,20,102	5,19,968	11,826	7 14 0
		3	Hardwár Union	25,597	2,44,239	8,527	2,35,712	8,667	9 8 0
		4	Deoband ...	20,167	2,62,282	87,738	1,74,544	5,407	8 26 0
		5	Roorkee ...	17,148	1,31,157	14,501	1,16,656	3,942	6 32 0
	Muzaffarnagar	6	Muzaffarnagar	23,444	1,28,042	25,712	1,02,330	2,953	4 15 0
		7	Kándhla ...	11,563	70,249	26,305	43,944	1,410	3 32 0
		8	Kairána ...	19,304	1,23,978	18,776	1,05,202	3,342	5 18 0
	Meerut ...	9	Meerut ...	1,18,129	7,66,989	1,47,545	6,19,444	38,239	5 10 0
		10	Gháziabad ...	11,275	1,19,368	63,541	55,827	2,494	4 38 0
		11	Baraut ...	7,703	50,507	15,696	34,811	1,452	4 21 0
		12	Bághpat ...	5,972	39,143	4,855	34,288	1,030	5 30 0
		13	Hápur ...	17,796	1,78,231	1,05,061	73,170	2,666	4 4 0
		14	Sardhana ...	...	...	...	...	...	...
	Bulandshahr ...	15	Bulandshahr ...	18,959	1,43,844	24,664	1,19,180	3,338	6 11 0
		16	Anúpshahr ...	8,601	58,765	9,391	49,374	1,469	5 30 0
		17	Khurja ...	29,277	1,77,078	17,604	1,59,474	4,155	5 18 0
		18	Sikandrabad ...	18,290	2,06,759	1,20,917	85,842	2,546	4 28 0
	Aligarh ...	19	Koil (Aligarh)	70,434	6,09,183	1,76,220	4,32,963	15,436	6 6 0
		20	Háthras ...	42,578	4,01,817	....	4,01,817	10,933	9 17 0
		21	Atrauli ...	16,561	1,11,786	17,784	94,002	3,108	5 27 0
		22	Sikandra Rao...	11,372	73,414	9,195	64,219	2,131	5 26 0
			Divisional Total	5,84,463	51,27,757	13,68,541	37,59,216	1,34,996	6 17 0

the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st incidence of taxation per head of population.

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
8,807	1,578	7,229	3,050	0 12 0	34,985	11,175	23,810	2,976	1 0 0
73,409	45,126	28,283	3,537	0 17 0	1,04,384	72,010	32,374	2,024	0 19 0
16,751	492	16,259	4,065	0 25 0	16,966	1,101	15,865	1,856	0 25 0
2,499	1,260	1,239	358	0 2 0	20,788	1,400	19,388	1,897	0 38 0
6,520	2,185	4,335	649	0 10 0	8,714	192	8,522	533	0 20 0
...	...	...	...	...	2,187	...	2,187	137	0 14 0
2,017	...	2,017	757	0 7 0	...	...	...	...	...
4,230	53	4,177	1,175	0 9 0	10,041	1,255	8,786	788	0 18 0
31,563	2,453	29,110	8,322	0 10 0	31,563	4,259	27,304	1,730	0 9 0
4,188	...	4,188	1,178	0 15 0	10,319	112	10,207	957	0 36 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
5,469	1,176	4,293	1,207	0 9 0	14,786	582	14,204	1,332	0 30 0
2,944	407	2,537	714	0 12 0	16,469	2,824	13,645	1,279	1 23 0
24,723	8,070	16,653	4,687	0 23 0	47,086	4,349	42,737	3,979	1 18 0
5,300	1,132	4,168	1,172	0 9 0	98,771	87,335	11,436	1,072	0 25 0
54,872	20,845	34,027	6,439	0 19 0	1,08,908	23,798	85,110	7,979	1 8 0
...	...	...	*2,500	...	...	...	...	*2,500	...
3,362	187	3,175	794	0 8 0	19,557	138	19,419	1,820	1 7 0
3,761	38	3,723	698	0 13 0	7,491	218	7,273	455	0 26 0
2,50,415	85,002	1,65,413	41,302	0 14 0	5,53,015	2,10,748	3,42,267	33,314	0 27 0

* The octroi was farmed.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	5,139	1,169	3,970	2,047	0 7 0
	Saháranpur ...	2	Saháranpur ...	8,876	223	8,653	4,447	0 5 0
		3	Hardwár Union...	8,909	80	8,829	5,369	0 14 0
		4	Deoband ...	1,798	3	1,795	1,220	0 4 0
		5	Roorkee ...	2,194	238	1,956	979	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,773	329	3,444	1,723	0 6 0
		7	Kándhla ...	830	9	821	410	0 3 0
		8	Kairána ...	1,894	381	1,513	757	0 3 0
	Meerut ...	9	Meerut ...	12,678	330	12,348	12,350	0 4 0
		10	Gháziabad ...	2,203	159	2,044	1,022	0 7 0
		11	Baraut ...	678	5	673	337	0 3 0
		12	Bághpat ...	708	19	689	560	0 5 0
		13	Hápur ...	2,256	248	2,008	1,004	0 4 0
		14	Sardhana ...	...	...	...	...	...
	Bulandshahr...	15	Bulandshahr ...	2,665	115	2,550	1,076	0 5 0
		16	Anúpshahr ...	948	25	923	462	0 4 0
		17	Khurja ...	15,274	11,477	3,797	2,096	0 5 0
		18	Sikandrabad ...	2,873	502	2,371	988	0 5 0
	Aligarh ...	19	Koil (Aligarh) ...	12,967	3,045	9,922	4,961	0 6 0
		20	Háthras ...	7,565	...	7,565	3,783	0 7 0
		21	Atrauli ...	1,101	150	951	476	0 2 0
		22	Sikandra Rao ...	969	122	847	423	0 3 0
			Divisional Total...	96,298	18,629	77,669	46,490	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
4,22,240	1,10,577	3,11,663	21,001	12 39 0	53,519	613	52,906	1,383	...
12,70,175	5,82,808	6,87,367	29,657	10 15 0	21,740	...	21,740	2,588	...
3,94,532	20,195	3,74,337	22,783	14 25 0	4,356	325	4,031	426	...
2,97,235	1,11,507	1,85,728	9,345	9 8 0	3,368	31	3,337	185	...
1,48,585	17,117	1,31,468	7,477	7 27 0	10,143	1,991	8,152	817	...
2,37,985	26,964	2,11,021	7,842	9 0 0	7,424	...	7,424	932	...
88,716	26,314	62,402	3,140	5 16 0	1,449	...	1,449	302	...
1,70,681	20,788	1,49,893	7,279	7 31 0	2,872	...	2,872	421	...
11,37,596	1,76,168	9,61,428	79,611	8 6 0	18,709	...	18,709	4,980	...
1,61,190	64,266	96,924	7,334	8 24 0	4,183	...	4,183	574	...
53,859	15,192	38,667	2,542	5 1 0	1,197	...	1,197	115	...
54,846	7,039	47,807	2,414	8 0 0	1,317	...	1,317	242	...
1,88,415	1,12,332	76,083	4,985	4 11 0	*	...	*	325	...
...	...	...	...	...	...	...	...	...	...
1,85,333	26,715	1,58,618	8,615	8 15 0	...	...	...	...	...
92,607	12,716	79,891	4,669	9 12 0	...	...	...	...	...
3,15,845	46,378	2,69,467	17,370	9 8 0	...	...	...	...	...
3,78,898	2,12,081	1,66,817	7,491	9 5 0	...	...	...	...	...
8,66,381	2,61,207	6,05,174	43,994	8 24 0	17,503	...	17,503	4,721	...
4,47,605	...	4,47,605	22,820	10 21 0	...	...	...	...	...
2,46,740	22,938	2,23,802	9,002	13 21 0	2,474	...	2,474	381	...
1,16,021	9,885	1,06,136	4,811	9 13 0	4,435	...	4,435	762	...
72,75,485	18,83,187	53,92,298	3,24,182	9 9 0	1,54,689	2,960	1,51,729	19,154	...

* Figures were called for but could not be furnished.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	6,599	1,475	5,124	1,128	0 8 0
	Saháranpur ...	2	Saháranpur ...	25,191	17,870	7,321	1,554	0 4 0
		3	Hardwar Union...	3,902	271	3,631	562	0 6 0
		4	Deoband ...	2,613	1,016	1,597	425	0 3 0
		5	Roorkee ...	1,967	239	1,728	400	0 4 0
	Muzaffarnagar	6	Muzaffarnagar ...	7,282	4,857	2,425	456	0 4 0
		7	Kándhla ...	1,097	230	867	171	0 3 0
		8	Kairána ...	2,475	228	2,247	424	0 5 0
	Meerut ...	9	Meerut ...	14,264	3,509	10,755	2,179	0 4 0
		10	Gháziabad ...	232	...	232	58	0 1 0
		11	Baraut ...	464	19	445	99	0 2 0
		12	Bághpat ...	468	60	408	91	0 3 0
		13	Hápur ...	4,064	1,420	2,644	644	0 6 0
		14	Sardhana ...	...	...	...	...	...
	Bulandshahr...	15	Bulandshahr ...	2,784	941	1,843	358	0 4 0
		16	Anúpshahr ...	2,289	640	1,649	311	0 8 0
		17	Khurja ...	25,964	20,544	5,420	1,208	0 7 0
		18	Sikandrabad ...	7,600	5,024	2,576	511	0 6 0
	Aligarh ...	19	Koil (Aligarh) ...	36,581	30,380	6,201	867	0 3 0
		20	Háthras ...	13,672	41	13,631	2,556	0 13 0
		21	Atrauli ...	5,115	3,430	1,685	173	0 4 0
		22	Sikandra Rao ...	2,788	760	2,028	197	0 7 0
			Divisional Total...	1,67,411	92,954	74,457	14,372	0 5 0

by, the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st incidence of taxation per head of population—(continued).

13					14				
Class III. Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Md. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
26,357	1,944	24,413	2,204	1 1 0	91,877	7,665	84,212	1,618	3 8 0
83,557	52,039	31,518	3,303	0 19 0	2,18,265	43,673	1,74,592	4,902	2 10 0
1,24,901	1,021	1,23,880	1,304	4 34 0	1,31,981	2,626	1,29,355	2,421	5 1 0
8,140	3,047	5,093	722	0 10 0	29,871	203	29,668	1,012	1 8 0
3,428	674	2,754	1,105	0 6 0	*	*	*	706	*
1,42,322	14,870	1,27,452	1,168	5 17 0	55,978	1,373	54,605	1,707	2 5 0
3,111	778	2,333	263	0 8 0	14,087	226	13,861	377	1 3 0
7,316	620	6,696	652	0 14 0	10,140	...	10,140	273	0 8 0
4,29,757	38,432	3,91,325	7,221	3 13 0	3,43,017	29,405	3,13,612	17,282	2 10 0
35,716	...	35,716	197	3 7 0	34,314	2,227	32,087	1,003	2 14 0
17,965	54	17,911	314	2 13 0	11,553	316	11,237	352	1 7 0
9,114	176	8,938	137	1 20 0	14,308	210	14,098	332	2 6 0
58,580	4,213	54,367	1,354	3 2 0	80,041	12,442	67,599	2,113	3 13 0
...	...	...	...	...	...	...	...	...	...
6,811	1,692	5,119	800	0 11 0	53,350	9,932	43,418	1,357	2 5 0
6,851	1,810	5,041	416	0 23 0	16,127	4,379	11,748	367	1 6 0
66,616	46,355	20,261	2,098	0 28 0	95,391	9,221	86,170	2,679	2 15 0
21,616	14,788	6,828	829	0 15 0	56,292	4,394	51,898	1,622	2 13 0
2,81,785	87,838	1,93,947	3,852	2 30 0	1,58,377	2,953	1,55,424	5,181	2 3 0
34,847	42	34,805	3,069	0 33 0	25,886	...	25,886	1,859	0 10 0
16,652	10,287	6,365	364	0 15 0	16,322	172	16,150	434	1 0 0
28,564	2,255	26,309	344	2 13 0	17,062	158	16,904	458	1 8 0
14,14,006	2,82,935	11,31,071	31,716	1 37 0	14,74,239	1,31,575	13,42,664	48,055	2 6 0

* The octroi was farmed.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs	Rs. a. p.
Meerut.	Dehra Dún ...	1	Dehra ...	97,319	11,599	85,720	1,426	3 9 0
	Saháranpur ...	2	Saháranpur ...	3,16,580	74,972	2,41,608	5,860	3 10 0
		3	Hardwár Union ...	46,014	10	46,004	926	1 13 0
		4	Deoband ...	34,724	596	34,128	638	1 11 0
		5	Roorkee ...	22,275	383	21,892	882	1 4 0
	Muzaffarnagar	6	Muzaffarnagar ...	83,652	5,579	78,073	2,440	3 5 0
		7	Kandhla ...	12,252	79	12,173	265	1 1 0
		8	Kairana ...	47,503	2,593	44,910	925	2 5 0
	Meerut ...	9	Meerut ...	1,70,278	24,633	1,45,645	8,865	1 4 0
		10	Gháziabad ...	27,475	3,310	24,165	378	2 2 0
		11	Baraut ...	7,982	120	7,862	369	1 0 0
		12	Baghpat ...	6,125	327	5,798	248	1 0 0
		13	Hapur ...	80,669	21,655	59,014	922	3 5 0
		14	Sardhana ...	...	...	...	...	...
	Bulandshahr...	15	Bulandshahr ...	42,845	8,347	34,498	1,072	1 13 0
		16	Anupshahr ...	10,660	929	9,731	304	1 2 0
		17	Khurja ...	1,07,883	51,532	56,351	1,861	1 15 0
		18	Sikandrabad ...	40,394	868	39,526	1,235	2 3 0
	Aligarh ...	19	Koil (Aligarh) ...	1,42,340	41,627	1,00,713	3,149	1 7 0
		20	Hathras ...	62,786	...	62,786	3,474	1 8 0
		21	Atrauli ...	29,751	7,052	22,699	645	1 6 0
		22	Sikandra Rao ...	13,838	178	13,660	402	1 3 0
			Divisional Total...	14,03,345	2,56,389	11,46,956	36,226	1 15 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,892	910	5,982	1,181	0 9 0	4,41,118	45,358	3,95,760	6,184	16 7 0
20,812	2,846	17,966	2,170	0 11 0	5,60,267	36,297	5,23,970	8,189	7 14 0
4,781	109	4,672	576	0 7 0	2,62,588	5,893	2,56,695	3,940	10 0 0
4,399	115	4,284	721	0 8 0	1,37,648	4,034	1,33,614	2,050	6 10 0
3,092	155	2,937	377	0 7 0	1,43,238	5,906	1,37,332	2,147	8 0 0
7,719	571	7,148	1,787	0 12 0	2,75,896	6,197	2,69,699	2,981	11 8 0
688	6	682	91	0 2 0	47,027	1,040	45,987	717	4 0 0
...	...	...	...	...	97,462	2,015	95,447	1,483	4 15 0
19,698	3,134	16,564	4,493	0 6 0	8,13,162	2,04,779	6,08,383	11,647	5 2 0
1,544	167	1,377	231	0 5 0	1,04,694	2,175	1,02,519	1,540	9 1 0
583	6	577	75	0 3 0	69,904	3,864	66,040	993	8 9 0
313	2	311	92	0 2 0	27,514	100	27,414	462	4 9 0
4,795	342	4,453	380	0 10 0	1,79,539	4,202	1,75,337	2,634	9 14 0
...	...	...	...	...	...	...	...	...	...
1,430	6	1,424	178	0 3 0	1,69,628	4,209	1,65,419	2,481	8 12 0
1,089	1	1,088	101	0 5 0	52,359	291	52,068	781	6 1 0
3,522	549	2,973	233	0 4 0	2,87,680	66,036	2,21,644	3,467	7 9 0
1,335	329	1,006	217	0 2 0	1,49,524	4,772	1,44,752	2,171	7 15 0
7,265	2,141	5,124	1,248	0 3 0	8,77,303	1,31,997	7,45,306	7,764	10 9 0
6,900	...	6,900	1,010	0 6 0	...	...	...	...	...
4,881	2,870	2,011	411	0 5 0	78,761	1,714	77,047	1,172	4 10 0
648	40	608	166	0 2 0	76,755	5,513	71,242	1,113	6 4 0
1,02,386	14,299	88,087	15,738	0 6 0	48,52,067	5,36,392	43,15,675	63,916	7 15 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
MEERUT.	Dehra Dún ...	1	Dehra ...	5,81,199	60,358	5,20,841	8,238	21 11 0
	Saháranpur ...	2	Saháranpur ...	7,66,028	73,839	6,92,189	10,743	10 7 0
		3	Hardwár Union...	2,89,294	5,893	2,83,401	4,333	11 1 0
		4	Deoband ...	1,87,585	5,036	1,82,549	2,800	9 1 0
		5	Roorkee ...	1,55,168	5,907	1,49,261	2,362	8 11 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,17,779	17,904	2,99,875	3,453	12 13 0
		7	Kándhla ...	64,530	1,040	63,490	990	5 8 0
		8	Kairána ...	97,472	2,015	95,457	1,483	4 15 0
	Meerut ...	9	Meerut ...	10,63,911	2,50,245	8,13,666	14,915	6 14 0
		10	Gháziabad ...	1,27,656	2,175	1,25,481	1,659	11 2 0
		11	Baraut ...	81,278	3,864	77,414	1,165	10 1 0
		12	Bághpat ...	30,412	100	30,312	507	5 1 0
		13	Hápur ...	2,07,122	4,202	2,02,920	2,778	11 6 0
		14	Sardhana ...	...	...	...	...	...
	Bulandshahr...	15	Bulandshahr ...	1,69,661	4,209	1,65,452	2,482	8 12 0
		16	Anúpshahr ...	52,359	291	52,068	781	6 1 0
		17	Khurja ...	2,87,680	66,036	2,21,644	3,467	7 9 0
		18	Sikandrabad ...	1,49,556	4,773	1,44,783	2,172	7 15 0
	Aligarh ...	19	Koil (Aligarh) ...	8,82,048	1,31,997	7,50,051	7,813	10 10 0
		20	Háthras ...	...	...	...	*3,000	...
		21	Atrauli ...	81,134	2,043	79,091	1,203	4 12 0
		22	Sikandra Rao ...	78,461	5,757	72,704	1,138	6 6 0
			Divisional Total...	56,70,333	6,47,684	50,22,649	77,482	9 4 0

* Octroi was farmed.

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,17,682	19,548	98,134	1,533	4 1 0	...	0 14 0	1 9 8
2,42,649	44,545	1,98,104	3,000	3 0 0	...	0 7 2	0 15 0
1,00,855	3,947	96,908	1,514	3 13 0	...	0 14 3	1 5 5
33,919	513	33,406	512	1 10 0	...	0 7 5	0 12 8
37,891	1,064	36,827	576	2 2 0	307	0 7 0	0 13 8
84,035	3,171	80,864	910	3 7 0	400	0 5 4	0 14 1
...	...	...	...	...	...	0 4 4	0 7 6
...	...	...	...	...	...	0 6 0	0 9 2
1,87,244	15,256	1,71,988	2,840	1 7 0	1,815	0 10 9	1 3 3
18,034	1,059	16,975	256	1 8 0	...	0 10 5	1 0 6
31,632	16,227	15,405	329	2 0 0	...	0 5 3	0 10 11
5,712	...	5,712	70	0 15 0	...	0 6 6	0 10 10
65,500	20,000	45,500	796	2 9 0	...	0 4 6	0 12 3
...	...	...	...	...	...	...	...
35,961	5,717	30,244	453	1 9 0	...	0 7 3	0 12 7
10,110	1,663	8,447	127	1 0 0	...	0 8 6	0 12 7
80,528	13,008	67,520	677	2 5 0	...	0 9 6	0 15 6
60,996	2,411	58,585	439	3 3 0	...	0 6 7	0 12 3
3,30,163	33,685	2,96,478	4,477	4 3 0	232	0 10 0	1 1 0
...	...	...	* 1,200	...	...	0 8 7	0 13 8
42,269	8,975	33,294	508	2 0 0	...	0 8 8	0 12 6
15,370	...	15,370	267	1 6 0	...	0 6 9	0 11 9
15,00,550	1,90,789	13,09,761	20,484	2 9 0	2,754	0 8 10	1 0 0

* Octroi was farmed.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c
AGRA.	Muttra ...	23	Muttra ...	60,042	4,39,881	71,591	3,68,290	11,510	6 5 0
		24	Brindaban ...	22,717	1,24,898	457	1,24,441	4,362	5 19 0
		25	Kosi ...	9,565	21,582	452	21,130	1,319	2 8 0
	Agra ...	26	Agra ...	188,022	15,31,111	3,94,194	11,36,917	52,378	6 2 0
		27	Fatehpur-Sikri ...	7,147	74,966	9,977	64,989	1,488	9 4 0
		28	Firozabad ...	16,849	1,27,089	11,308	1,15,781	3,166	6 35 0
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	67,338	5,72,880	1,45,252	4,27,628	13,363	6 14 0
	Mainpuri ...	30	Mainpuri ...	19,000	1,33,323	8,409	1,24,914	3,115	6 23 0
	Etáwah ...	31	Etáwah ...	42,570	5,32,829	30,022	5,02,807	11,070	11 32 0
	Etah ...	32	Etah ...	8,796	75,116	12,462	62,654	2,576	7 5 0
		33	Soron ...	12,175	69,715	8,275	61,440	2,611	5 2 0
		34	Kásganj ...	19,686	59,488	9,188	50,300	1,496	2 22 0
		35	Marehra ...	8,622	47,322	4,969	42,353	1,138	4 36 0
		36	Jalesar ...	14,348	1,02,945	8,173	94,772	2,211	6 24 0
			Divisional Total...	496,877	39,13,145	7,14,729	31,98,416	1,11,803	6 17 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	1,17,380	11,92,030	5,24,134	6,67,896	27,087	5 28 0
	Bijnor ...	38	Bijnor ...	17,583	1,05,095	2,454	1,02,641	3,303	5 33 0
		39	Chándpur ...	12,586	66,770	1,834	64,936	2,117	5 6 0
		40	Dhámpur ...	7,027	51,059	7,213	43,846	1,413	6 10 0
		41	Nagína ...	21,412	1,33,441	12,974	1,20,467	3,689	5 25 0
		42	Najíbabad ...	19,568	1,63,187	5,129	1,58,058	5,463	8 3 0
	Budaun ...	43	Budaun ...	39,031	2,33,879	20,675	2,13,204	6,415	5 18 0
	Moradabad ...	44	Moradabad ...	75,128	8,38,918	3,12,007	5,26,911	16,003	7 1 0
		45	Chandausi ...	25,711	1,50,794	62,011	88,783	3,508	3 18 0
		46	Amroha ...	40,077	2,78,821	70,371	2,08,450	6,156	5 8 0
		47	Sambhal ...	39,715	2,28,962	34,266	1,94,696	6,286	4 36 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
34,109	4,036	30,073	8,460	0 21 0	32,181	4,676	27,505	2,580	0 18 0
10,655	19	10,636	2,992	0 19 0	8,530	52	8,478	793	0 15 0
...	...	...	...	...	...	...	...	...	...
2,50,844	36,549	2,14,295	35,928	1 6 0	3,26,809	3,72,390	—45,581	—5,698	—0 10 0
3,101	121	2,980	1,117	0 17 0	5,891	122	5,769	721	0 32 0
5,829	983	4,846	1,818	0 12 0	21,633	3,453	18,180	2,273	1 3 0
17,956	916	17,040	6,390	0 10 0	21,070	2,643	18,427	2,303	0 11 0
9,004	92	8,912	3,042	0 19 0	7,101	133	6,968	874	0 15 0
15,722	4,492	11,230	4,834	0 11 0	40,876	1,107	39,769	3,334	0 37 0
6,630	288	6,342	2,004	0 29 0	6,548	376	6,172	589	0 28 0
2,766	4,627	—1861	—697	—0 6 0	38,066	112	37,954	4,744	3 5 0
...	...	...	...	...	...	...	...	...	...
1,621	83	1,538	433	0 7 0	2,150	223	1,927	181	0 9 0
5,140	65	5,075	1,587	0 14 0	11,335	975	10,360	1,133	0 28 0
3,63,377	52,271	3,11,106	67,908	0 27 0	5,22,190	3,86,262	1,35,928	13,827	0 12 0
...	...	..	...	...	2,25,589	1,70,375	55,214	3,451	0 19 0
...	...	...	...	...	7,699	287	7,412	927	0 16 0
638	...	638	179	0 2 0	8,931	1,338	7,593	712	0 24 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
13,286	4,405	8,881	3,335	0 9 0	27,609	630	26,979	2,604	0 28 0
9,424	4,098	5,326	1,637	0 3 0	62,681	1,621	61,060	7,311	0 32 0
932	315	617	98	0 1 0	40,296	2,731	37,565	2,669	1 8 0
1,832	619	1,213	394	0 1 0	19,697	4,817	14,880	1,417	0 15 0
2,224	119	2,105	396	0 2 0	17,550	110	17,440	1,637	0 18 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Md. s. c.
AGRA.	Muttra ...	23	Muttra ...	12,433	1,748	10,685	5,344	0 7 0
		24	Brindaban ...	5,756	23	5,733	2,867	0 10 0
		25	Kosi ...	1,631	20	1,611	805	0 7 0
	Agra ...	26	Agra ...	34,140	6,848	27,292	20,486	0 6 0
		27	Fatehpur-Sikri ...	544	92	452	226	0 3 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	9,938	90	9,848	7,386	0 6 0
	Mainpuri ...	30	Mainpuri ...	2,791	81	2,710	1,356	0 6 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
	Etah ...	32	Etah ...	1,735	48	1,687	844	0 8 0
		33	Soron ...	1,705	103	1,602	802	0 5 0
		34	Kásganj ...	2,927	298	2,629	1,425	0 5 0
		35	Marehra ...	535	27	508	254	0 2 0
		36	Jalesar ...	1,269	358	911	455	0 3 0
			Divisional Total...	75,404	9,736	65,668	42,250	0 6 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	16,329	1,361	14,968	11,239	0 5 0
	Bijnor ...	38	Bijnor ...	1,277	23	1,254	821	0 3 0
		39	Chándpur ...	548	35	513	320	0 2 0
		40	Dhámpur ...	1,043	304	739	505	0 4 0
		41	Nagína ...	1,200	109	1,091	682	0 2 0
		42	Najíbabad ...	1,920	145	1,775	1,110	0 4 0
	Budaun ...	43	Budaun ...	3,137	39	3,098	1,553	0 3 0
	Moradabad ...	44	Moradabad ...	8,280	177	8,103	4,804	0 4 0
		45	Chandausi ...	...	...	...	...	...
		46	Amroha ...	2,311	36	2,275	1,265	0 2 0
		47	Sambhal ...	1,535	41	1,494	751	0 1 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
8,23,204	1,17,693	7,05,511	33,123	11 30 0	15,694	2,242	13,452	1,439	...
1,84,261	554	1,83,707	12,809	8 3 0	996	...	996	62	...
63,813	674	63,139	2,983	6 24 0	2,863	23	2,840	551	...
27,88,557	10,87,014	17,01,543	1,29,083	9 2 0	1,90,810	45,196	1,45,614	16,166	...
91,549	10,342	81,207	3,745	11 14 0	5,456	2,180	3,276	511	...
1,70,983	15,957	1,55,026	8,067	9 8 0	4,715	...	4,715	495	...
9,06,632	1,52,440	7,54,192	42,802	11 8 0	19,674	...	19,674	2,886	...
1,87,533	10,183	1,77,350	10,335	9 13 0	8,052	...	8,052	503	...
6,00,430	40,386	5,60,044	21,900	13 6 0	14,788	...	14,788	1,385	...
1,18,744	14,683	1,04,061	7,896	11 33 0	5,635	158	5,477	326	...
1,41,484	3,807	1,37,677	8,614	11 12 0	3,290	107	3,183	558	...
1,14,106	19,969	94,137	6,207	4 31 0	7,840	30	7,810	1,048	...
61,852	2,340	59,512	2,634	6 36 0	3,427	374	3,053	489	...
1,48,900	10,410	1,38,490	7,008	9 26 0	3,324	...	3,324	475	...
64,02,048	14,86,452	49,15,596	2,97,206	9 35 0	2,86,569	50,315	2,36,254	26,894	...
15,15,093	7,02,542	8,12,551	59,379	6 36 0	52,230	1,968	50,262	6,546	...
1,20,584	3,048	1,17,536	6,513	6 5 0	3,205	...	3,205	437	...
1,13,897	3,207	1,10,690	4,181	8 32 0	2,249	...	2,249	314	...
68,212	19,498	48,714	2,816	6 37 0	996	...	996	97	...
1,61,823	16,595	1,45,228	5,938	6 31 0	4,542	214	4,328	546	...
1,73,396	16,866	1,56,530	8,761	8 0 0	2,855	...	2,855	496	...
3,01,708	27,776	2,73,932	18,409	7 1 0	15,026	...	15,026	1,779	...
9,51,403	3,27,465	6,23,938	38,999	8 12 0	42,661	472	42,189	3,401	...
2,14,293	66,747	1,47,546	9,351	5 30 0	6,110	...	6,110	431	...
3,29,318	75,962	2,53,356	13,531	6 13 0	18,396	666	17,730	1,488	...
2,79,931	34,537	2,45,394	12,207	6 7 0	13,771	71	13,700	1,260	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra ...	23	Muttra ...	8,191	668	7,523	1,412	0 5 0
		24	Brindaban ...	3,160	65	3,095	619	0 5 0
		25	Kosi ...	631	...	631	118	0 3 0
	Agra ...	26	Agra ...	...	...	...	...	...
		27	Fatehpur-Sikri ...	5,892	2,082	3,810	187	0 21 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	1,140	...	1,140	232	0 1 0
	Mainpuri ...	30	Mainpuri ...	6,521	5,976	545	122	0 1 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
	Etah ...	32	Etah ...	2,450	1,489	961	158	0 4 0
		33	Soron ...	1,514	82	1,432	277	0 5 0
		34	Kásganj ...	8,601	7,559	1,042	141	0 2 0
		35	Marehra ...	906	19	887	153	0 4 0
		36	Jalesar ...	3,975	2,080	1,895	269	0 5 0
			Divisional Total...	42,981	20,020	22,961	3,683	0 4 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	56,991	43,635	13,356	3,451	0 5 0
	Bijnor ...	38	Bijnor ...	1,480	31	1,449	274	0 3 0
		39	Chándpur ...	1,737	300	1,437	271	0 5 0
		40	Dhámpur ...	1,229	619	610	118	0 3 0
		41	Nagína ...	2,690	1,145	1,545	291	0 3 0
		42	Najíbabad ...	2,346	275	2,071	395	0 4 0
	Budaun ...	43	Budaun ...	343	8	335	65	0 0 6
	Moradabad ...	44	Moradabad ...	3,078	43	3,035	558	0 2 0
		45	Chandausi ...	...	...	...	...	...
		46	Amroha ...	2,052	54	1,998	467	0 2 0
		47	Sambhal ...	6,080	645	5,435	1,022	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st incidence of taxation per head of population—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,84,499	1,918	2,82,581	3,898	4 28 0	1,24,800	939	1,23,861	3,820	2 1 0
68,879	194	68,685	1,110	3 1 0	37,819	...	37,819	1,666	1 11 0
1,48,945	1,143	1,47,802	1,265	15 18 0	35,624	1,265	34,359	1,075	3 9 0
1,28,471	16,240	1,12,231	12,667	0 24 0	8,23,400	1,89,014	6,34,386	16,371	3 6 0
17,457	6,247	11,210	187	1 23 0	...	...	...	...	...
993	...	993	62	0 2 0	40,968	1,430	39,538	785	2 6 0
2,21,880	10	2,21,870	5,444	3 12 0	34,304	1,017	33,287	4,283	0 8 0
51,645	17,892	33,753	378	1 31 0	22,840	342	22,498	646	1 3 0
1,76,889	436	1,76,453	3,325	4 6 0	1,39,615	4,471	1,35,144	2,244	3 3 0
51,452	7,382	44,070	501	5 0 0	28,533	193	28,340	704	3 4 0
20,284	249	20,035	632	1 26 0	18,276	5,188	13,088	726	1 1 0
62,147	22,665	39,482	813	2 0 0	45,550	4,980	40,570	1,800	2 1 0
12,139	55	12,084	276	1 16 0	6,946	64	6,882	230	0 13 0
31,214	6,239	24,975	562	1 30 0	10,988	127	1,0861	387	0 12 0
12,76,894	80,670	11,96,224	31,120	2 16 0	13,69,663	2,09,030	11,60,633	34,737	2 6 0
9,32,963	2,17,587	7,15,376	11,351	6 4 0	6,06,205	1,94,119	4,12,086	11,567	3 8 0
69,530	366	69,164	694	3 37 0	35,137	4,740	30,397	479	1 12 0
16,587	866	15,721	515	1 10 0	6,351	277	6,074	475	0 8 0
28,724	1,836	26,888	349	3 33 0	46,073	5,856	40,217	1,347	5 11 0
61,711	3,088	58,623	936	2 29 0	16,275	3,911	12,364	1,177	0 9 0
49,850	277	49,573	1,228	2 21 0	24,911	3,708	21,203	1,783	1 1 0
1,387	81	1,306	1,122	0 1 0	61,035	929	60,106	1,701	1 9 0
20,990	43	20,947	2,924	0 11 0	2,88,564	38,196	2,50,368	4,188	3 5 0
32,530	566	31,964	1,764	1 10 0	1,21,976	42,643	79,333	2,739	3 1 0
5,816	147	5,669	1,374	0 6 0	1,12,261	18,655	93,606	2,718	2 5 0
18,763	1,914	16,849	1,734	0 17 0	40,852	77	40,775	1,275	1 0 0

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STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Agra.	Muttra ...	23	Muttra ...	1,25,165	952	1,24,213	1,945	2 1 0
		24	Brindaban ...	26,596	371	26,225	565	1 2 0
		25	Kosi ...	31,115	...	31,115	486	3 4 0
	Agra ...	26	Agra ...	73,873	16,720	57,153	9,320	0 5 0
		27	Fatehpur-Sikri ...	24,154	15,537	8,617	135	1 3 0
		28	Firozabad ...	48,900	21,194	27,706	434	1 10 0
	Farrukhabad ...	29	Fatehgarh *cum* Farrukhabad.	1,76,076	4,818	1,71,258	3,966	2 9 0
	Mainpuri ...	30	Mainpuri ...	25,597	321	25,276	539	1 5 0
	Etáwah ...	31	Etáwah ...	53,636	6,024	47,612	1,661	1 2 0
	Etah ...	32	Etah ...	19,286	1,730	17,556	402	2 0 0
		33	Soron ...	13,741	106	13,635	239	1 2 0
		34	Kásganj ...	66,266	4,384	61,882	1,987	3 2 0
		35	Marehra ...	11,021	2,827	8,194	177	0 15 0
		36	Jalesar ...	21,105	955	20,150	446	1 6 0
			Divisional Total...	7,16,531	75,939	6,40,592	22,302	1 5 0
Rohilkhand.	Bareilly ...	37	Bareilly ...	4,00,315	91,140	3,09,175	14,479	2 10 0
	Bijnor ...	38	Bijnor ...	21,224	986	20,238	792	1 2 0
		39	Chándpur ...	26,084	2,527	23,557	368	1 14 0
		40	Dhámpur ...	23,218	4,634	18,584	577	2 10 0
		41	Nagína ...	51,278	6,098	45,180	1,502	2 2 0
		42	Najíbabad ...	82,472	15,376	67,096	1,982	3 7 0
	Budaun ...	43	Budaun ...	59,340	495	58,845	1,464	1 8 0
	Moradabad ...	44	Moradabad ...	1,97,089	21,459	1,75,630	3,910	2 5 0
		45	Chandausi ...	2,86,860	1,45,219	1,41,641	4,588	5 8 0
		46	Amroha ...	55,345	2,466	52,879	1,338	1 5 0
		47	Sambhal ...	48,292	3,379	44,913	1,405	1 2 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,280	103	7,177	999	0 5 0	6,15,611	19,005	5,96,606	9,333	9 15 0
1,543	...	1,543	392	0 3 0	3,11,196	89,068	2,22,128	3,259	9 12 0
1,087	21	1,066	163	0 4 0	1,49,997	11,554	1,38,443	2,077	14 8 0
25,842	4,629	21,213	8,036	0 4 0	48,38,167	25,81,324	22,56,843	35,265	12 0 0
581	17	564	141	0 3 0	62,377	7,118	55,259	554	7 12 0
673	557	116	47	0 ¼ 0	2,16,134	13,625	2,02,509	2,089	12 0 0
5,326	1,730	3,596	504	0 2 0	...	...	...	...	...
2,139	23	2,116	599	0 4 0	2,06,169	5,422	2,00,747	3,067	10 9 0
3,434	363	3,071	1,392	0 3 0	6,12,953	46,992	5,65,961	8,857	13 5 0
...	...	...	...	...	2,00,891	15,296	1,85,595	1,859	21 2 0
...	...	...	...	...	1,33,470	9,880	1,23,590	1,340	10 2 0
5,587	299	5,288	452	0 11 0	1,85,053	12,112	1,72,941	2,591	8 13 0
332	...	332	68	0 2 0	39,780	1,453	38,327	492	4 7 0
1,114	465	649	240	0 2 0	91,670	4,821	86,849	1,101	6 1 0
54,938	8,207	46,731	13,033	0 4 0	76,63,468	28,17,670	48,45,798	71,884	11 5 0
10,011	4,861	5,150	1,595	0 2 0	13,19,212	54,917	12,64,295	19,759	10 12 0
1,768	41	1,727	396	0 4 0	82,515	5,282	77,233	1,208	4 6 0
2,220	33	2,187	284	0 7 0	70,113	991	69,122	1,080	5 8 0
1,832	78	1,754	230	0 10 0	33,832	3,446	30,386	476	4 5 0
2,805	53	2,752	416	0 5 0	1,16,460	7,577	1,08,883	1,647	5 1 0
1,958	145	1,813	646	0 4 0	5,43,558	3,50,285	1,93,273	3,020	9 14 0
6,896	3,091	3,805	188	0 4 0	3,50,216	24,334	3,25,882	5,096	8 6 0
10,276	484	9,792	2,773	0 5 0	10,63,835	80,366	9,83,469	15,020	13 1 0
16,050	8,244	7,806	1,434	0 12 0	5,58,148	1,93,945	3,64,203	5,459	14 3 0
3,368	210	3,158	705	0 3 0	1,87,871	10,251	1,77,620	2,791	4 7 0
6,002	571	5,431	1,042	0 5 0	1,73,216	7,833	1,65,383	2,483	4 3 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March 1903, the average consumption and expenditure per head, and the*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Agra.	Muttra ...	23	Muttra ...	6,32,187	21,998	6,10,189	9,547	10 3 0
		24	Brindaban ...	3,11,201	89,068	2,22,133	3,259	9 12 0
		25	Kosi ...	1,49,997	11,554	1,38,443	2,077	14 8 0
	Agra ...	26	Agra ...	67,12,716	38,37,482	28,75,234	41,882	15 5 0
		27	Fatehpur-Sikri ...	62,377	7,118	55,259	554	7 12 0
		28	Firozabad ...	2,66,558	15,012	2,51,546	2,599	14 15 0
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	2,08,473	10,022	1,98,451	2,976	2 15 0
	Mainpuri ...	30	Mainpuri ...	2,31,010	16,577	2,14,433	3,282	11 5 0
	Etáwah ...	31	Etáwah ...	6,44,601	49,492	5,95,109	9,305	14 0 0
	Etah ...	32	Etah ...	2,42,939	35,976	2,06,963	2,218	23 8 0
		33	Soron ...	1,40,865	11,665	1,29,200	1,427	10 10 0
		34	Kasganj ...	1,94,326	12,112	1,82,214	2,720	9 4 0
		35	Marehra ...	42,769	1,465	41,304	557	4 13 0
		36	Jalesar ...	91,674	4,821	86,653	1,101	6 1 0
			Divisional Total...	99,31,693	41,24,362	58,07,331	83,504	11 11 0
Rohilkhand.	Bareilly ...	37	Bareilly ...	16,00,237	57,462	15,42,775	24,113	13 2 0
	Bijnor ...	38	Bijnor ...	99,990	6,801	93,189	1,459	5 5 0
		39	Chandpur ...	91,688	1,517	90,171	1,409	7 3 0
		40	Dhampur ...	40,086	5,337	34,749	553	4 15 0
		41	Nagina ...	1,34,032	9,785	1,24,247	1,885	5 13 0
		42	Najibabad ...	6,03,446	3,74,656	2,28,790	3,575	11 11 0
	Budaun ...	43	Budaun ...	3,80,516	26,292	3,54,224	5,540	9 1 0
	Moradabad ...	44	Moradabad ...	11,66,761	80,915	10,85,846	16,588	14 7 0
		45	Chandausi ...	6,07,955	2,04,469	4,03,486	5,949	15 11 0
		46	Amroha ...	2,05,899	10,251	1,95,648	3,074	4 14 0
		47	Sambhal ...	1,83,593	7,839	1,75,754	2,639	4 7 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st incidence of taxation per head of population—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,02,545	39,242	1,63,323	2,555	2 11 0	33	0 8 10	0 15 3
46,707	3,286	43,421	483	1 15 0	...	0 9 0	0 14 4
47,366	672	46,694	730	4 14 0	...	0 5 0	0 15 7
6,34,658	80,199	5,54,459	8,664	2 15 0	...	0 11 0	1 4 7
...	...	...	...	...	...	0 8 5	0 11 10
47,789	479	47,310	477	2 13 0	...	0 7 8	0 12 4
12,62,923	8,89,408	3,73,515	5,486	5 9 0	...	0 10 2	1 0 2
1,29,086	65,569	63,497	995	3 5 0	...	0 8 8	0 14 7
2,91,084	1,27,700	1,63,384	2,553	3 13 0	...	0 8 3	1 0 5
47,234	11,997	35,237	482	4 0 0	...	0 14 4	1 6 11
47,645	13,910	33,735	521	2 12 0	...	0 11 4	1 0 9
1,38,451	15,316	1,23,135	1,924	6 4 0	...	0 5 0	0 13 9
12,222	5,640	6,582	101	0 12 0	...	0 4 11	0 8 5
...	...	...	...	...	...	0 7 10	0 11 5
29,07,710	12,53,418	16,54,292	24,971	3 8 0	33	0 9 7	1 1 2
5,97,238	1,51,369	4,45,869	6,971	3 13 0	102	0 8 1	1 2 7
22,535	2,026	20,509	326	1 3 0	22	0 5 11	0 10 1
15,589	2,696	12,893	202	1 0 0	...	0 5 4	0 9 10
69,752	32,238	37,514	576	5 5 0	...	0 6 5	0 14 11
45,266	12,998	32,268	443	1 8 0	...	0 4 5	0 9 7
2,46,328	2,06,350	39,978	1,078	2 1 0	...	0 7 2	1 0 0
1,96,397	56,908	1,39,489	2,185	3 9 0	549	0 7 7	0 13 6
6,16,344	2,64,503	3,51,841	5,604	4 11 0	70	0 8 4	1 0 9
2,80,520	1,01,076	1,79,444	2,901	7 0 0	...	0 5 10	1 2 2
48,668	1,635	47,033	712	1 3 0	...	0 5 5	0 9 11
28,957	256	28,701	449	0 12 0	...	0 4 11	0 8 10

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, March* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Rohilkhand—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	76,458	10,44,316	5,46,806	4,97,510	14,180	6 20 0
		49	Tilhar ...	19,091	3,31,264	2,22,248	1,09,016	2,915	5 28 0
	Pilibhít ...	50	Pilibhít ...	33,490	4,08,282	1,21,237	2,87,045	7,487	8 23 0
		51	Bisalpur ...	9,851	57,048	114	56,934	1,819	5 31 0
			Divisional Total...	554,108	52,83,866	19,43,473	33,40,393	1,07,841	6 1 0
Allahabad.	Cawnpore ...	52	Cawnpore ...	1,97,170	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	19,281	1,12,492	5,478	1,07,014	2,843	5 22 0
	Bánda ...	54	Bánda ...	22,565	4,73,834	3,54,736	1,19,098	4,072	5 11 0
	Allahabad ...	55	Allahabad ...	159,545	11,95,541	2,58,431	9,37,110	45,804	5 35 0
	Jhánsi ...	56	Jhánsi ...	55,724	5,88,424	1,52,595	4,35,829	11,706	7 33 0
		57	Mau-Ránipur ...	17,231	1,89,971	44,411	1,45,560	4,796	8 18 0
		58	Lalitpur ...	11,560	1,48,744	5,354	1,43,390	2,218	12 16 0
	Jalaun ...	59	Orai ...	8,458	54,124	316	53,808	1,524	6 14 0
		60	Kálpi ...	10,139	4,51,143	3,78,074	73,069	3,200	7 8 0
		61	Kunch ...	15,888	4,64,164	3,51,980	1,12,184	4,627	7 2 0
			Divisional Total...	5,17,561	36,78,437	15,51,375	21,27,062	80,790	6 26 0
Benares.	Benares ...	62	Benares ...	204,373	12,65,730	1,53,543	11,12,187	90,880	5 18 0
	Mirzapur ...	63	Mirzapur ...	79,862	4,56,290	26,636	4,29,654	18,694	5 15 0
		64	Chunár ...	9,926	78,601	7,064	71,537	3,024	7 8 0
	Jaunpur ...	65	Jaunpur ...	42,771	3,88,579	95,532	2,93,047	10,471	6 34 0
	Gházipur ...	66	Gházipur ...	39,429	2,77,799	27,677	2,50,122	12,523	6 14 0
			Divisional Total...	376,361	24,66,999	3,10,452	21,56,547	1,35,592	5 29 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st incidence of taxation per head of population—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
8,764	345	8,419	1,578	0 4 0	703	...	703	33	0 0 6
...	...	...	...	...	...	...	...	...	....
...	...	....	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
37,100	9,901	27,199	7,617	0 4 0	4,10,755	1,81,909	2,28,846	20,761	0 21 0
...	...	...	...	...	...	...	...	...	...
4,109	190	3,919	1,225	0 8 0	3,821	181	3,640	682	0 8 0
8,225	1,749	6,476	3,238	0 11 0	14,309	670	13,639	2,235	0 24 0
56,406	18,952	37,454	14,045	0 9 0	26,860	1,566	25,294	6,323	0 6 0
23,974	7,966	16,008	6,003	0 11 0	38,289	10,330	27,959	3,493	0 20 0
7,850	387	7,463	1,401	0 17 0	8,354	481	7,873	984	0 18 0
4,622	1,530	3,092	1,159	0 11 0	5,808	1,297	4,511	564	0 16 0
2,054	...	2,054	514	0 10 0	5,245	156	5,089	477	0 24 0
2,963	299	2,664	666	0 10 0	9,142	3,027	6,115	762	0 24 0
9,440	1,791	7,649	1,962	0 19 0	33,238	8,063	25,175	2,361	1 23 0
1,19,643	32,864	86,779	30,213	0 11 0	1,45,066	25,771	1,19,295	17,881	0 15 0
98,005	49,682	48,323	17,359	0 9 0	46,982	4,400	42,582	5,323	0 8 0
17,295	2,369	14,926	3,732	0 8 0	21,799	185	21,614	2,026	0 11 0
1,672	...	1,672	418	0 7 0	4,791	...	4,791	319	0 19 0
7,528	4,270	3,258	1,223	0 3 0	22,120	144	21,976	2,747	0 21 0
...	...	...	...	...	...	...	...	...	...
1,24,500	56,321	68,179	22,732	0 8 0	95,692	4,729	90,963	10,415	0 11 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by,* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND —(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	7,721	311	7,410	2,784	0 4 0
		49	Tilhar ...	1,212	45	1,167	440	0 2 0
	Pilibhít ...	50	Pilibhít ...	5,269	322	4,947	2,474	0 6 0
		51	Bisalpur ...	679	6	673	337	0 3 0
			Divisional Total...	52,461	2,954	49,507	29,085	0 4 0
ALLAHÁBAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	1,662	10	1,652	826	0 3 0
	Bánda ...	54	Bánda ...	...	...	...	...	...
	Allahabad ...	55	Allahabad ...	20,220	1,497	18,723	11,702	0 5 0
	Jhánsi ...	56	Jhánsi ...	25,255	19,363	5,892	2,210	0 4 0
		57	Mau-Ránipur ...	7,892	6,510	1,382	346	0 3 0
		58	Lalitpur ...	...	...	...	...	...
	Jalaun ...	59	Orai ...	817	1	816	511	0 4 0
		60	Kálpi ...	1,314	71	1,243	311	0 5 0
		61	Kunch ...	...	...	...	...	...
			Divisional Total...	57,160	27,452	29,708	15,906	0 4 0
BENARES.	Benares ...	62	Benares ...	35,599	2,721	32,878	32,878	0 6 0
	Mirzapur ...	63	Mirzapur ...	9,370	258	9,112	4,556	0 5 0
		64	Chunár ...	756	...	756	378	0 3 0
	Jaunpur ...	65	Jaunpur ...	2,769	41	2,728	1,364	0 3 0
	Gházipur ...	66	Gházipur ...	2,736	8	2,728	1,364	0 3 0
			Divisional Total...	51,230	3,028	48,202	40,540	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st March incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
12,38,783	5,56,011	6,82,772	25,575	8 37 0	41,047	...	41,047	2,326	...
3,89,296	2,22,733	1,66,563	5,513	8 29 0	6,067	...	6,067	431	...
4,82,222	1,21,559	3,60,663	12,977	10 31 0	*	*	*	746	...
60,698	140	60,558	2,951	6 6 0	2,679	8	2,671	460	...
64,00,657	21,94,686	42,05,971	2,27,101	7 24 0	2,11,834	3,399	2,08,435	20,758	...
...	...	...	...	...	1,24,414	2,552	1,21,862	16,203	...
1,51,235	5,920	1,45,315	7,189	7 21 0	14,154	1,255	12,899	873	...
5,26,156	3,58,545	1,67,611	11,005	7 17 0	7,855	...	7,855	510	...
15,37,939	3,16,196	12,21,743	1,00,199	7 26 0	89,827	1,442	88,385	8,992	...
7,05,951	1,96,289	5,09,662	28,250	9 6 0	42,585	1,811	40,774	3,805	...
2,40,936	54,227	1,86,709	8,486	10 33 0	3,851	...	3,851	73	...
1,64,060	8,187	1,55,873	4,558	13 19 0	4,164	...	4,164	168	...
79,269	481	78,788	3,602	9 13 0	3,230	...	3,230	216	...
4,70,714	3,81,507	89,207	5,533	8 32 0	1,000	...	1,000	155	...
5,17,451	3,63,491	1,53,960	9,575	9 28 0	6,767	...	6,767	212	...
43,93,711	16,84,843	27,08,868	1,78,397	8 18 0	2,97,847	7,060	2,90,787	31,207	...
19,01,217	2,47,881	16,53,336	1,85,220	8 4 0	81,517	3,915	77,602	8,046	...
7,36,522	2,29,558	5,06,964	31,925	6 14 0	33,574	185	33,389	2,649	...
94,822	7,112	87,710	4,861	8 33 0	3,275	...	3,275	205	...
5,19,146	1,15,237	4,03,909	19,532	9 18 0	24,914	58	24,856	1,309	...
3,22,637	27,715	2,94,922	16,983	7 19 0	36,472	1	36,471	1,715	...
35,74,344	6,27,503	29,46,841	2,58,527	7 33 0	1,79,752	4,159	1,75,593	13,924	...

* The octroi was farmed.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, 1903, the average consumption and expenditure per head, and the*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	55,410	36,807	18,603	1,016	0 10 0
		49	Tilhar ...	94	...	94	18	0 0 3
	Pilibhít ...	50	Pilibhít ...	969	34	935	234	0 1 0
		51	Bisalpur ...	822	164	658	153	0 3 0
			Divisional Total...	1,35,321	83,760	51,561	8,333	0 4 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	1,668	708	960	240	0 2 0
	Bánda ...	54	Bánda ...	2,275	1,305	970	126	0 2 0
	Allahabad ...	55	Allahabad ...	20,665	7,106	13,559	4,492	0 3 0
	Jhánsi ...	56	Jhánsi ...	30,837	21,132	9,705	1,815	0 7 0
		57	Mau-Ránipur ...	23,513	18,378	5,135	759	0 12 0
		58	Lalitpur ...	...	...	...	...	...
	Jalaun ...	59	Orai ...	889	80	809	197	0 4 0
		60	Kálpi ...	25,585	19,666	5,919	558	0 23 0
		61	Kunch ...	...	...	...	...	...
			Divisional Total...	1,05,432	68,375	37,057	8,187	0 5 0
BENARES.	Benares ...	62	Benares ...	33,553	12,453	21,100	4,939	0 4 0
	Mirzapur ...	63	Mirzapur ...	15,777	6,391	9,386	1,432	0 5 0
		64	Chunár ...	4,618	3,246	1,372	214	0 6 0
	Jaunpur ...	65	Jaunpur ...	24,945	10,648	14,297	2,681	0 13 0
	Gházipur ...	66	Gházipur ...	7,358	3,027	4,331	1,171	0 4 0
			Divisional Total...	86,251	35,765	50,486	10,437	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st March incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,77,330	1,10,304	67,026	2,280	0 35 0	1,82,884	3,663	1,79,221	5,620	2 6 0
1,532	...	1,532	231	0 3 0	43,891	57	43,834	1,759	2 5 0
1,35,369	34	1,35,335	1,263	4 2 0	2,00,079	27,399	1,72,680	3,596	5 2 0
13,788	492	13,296	456	1 14 0	18,641	475	18,166	514	1 14 0
15,66,870	3,37,601	12,29,269	28,221	2 9 0	18,05,135	3,44,705	14,60,430	40,938	2 10 0
...	...	...	...	...	...	...	...	....	...
55,331	2,027	53,304	633	2 31 0	17,155	430	16,725	470	0 14 0
5,138	3,862	1,276	457	0 2 0	14,601	100	14,501	484	0 10 0
5,06,226	20,283	4,85,943	10,076	3 2 0	3,05,419	14,201	2,91,218	11,716	1 13 0
91,004	61,673	29,331	1,998	0 21 0	64,001	24,622	39,379	3,351	0 11 0
70,461	54,997	15,464	857	0 36 0	27,089	1,899	25,190	367	1 7 0
4,134	18	4,116	289	1 14 0	12,235	1,236	10,999	317	0 15 0
13,334	239	13,095	315	1 22 0	40	14	26	262	0 $\frac{1}{12}$ 0
1,76,824	58,888	1,17,936	820	11 25 0	2,737	...	2,737	528	0 4 0
...	...	...	...	...	25,700	...	25,700	469	1 10 0
9,22,452	2,01,987	7,20,465	15,445	2 15 0	4,68,977	42,502	4,26,475	17,964	1 5 0
7,96,124	97,132	6,98,992	18,937	3 17 0	3,93,447	71,137	3,22,310	15,139	1 9 0
39,825	18,728	21,097	6,361	0 11 0	53,611	1,279	52,332	1,612	0 10 0
12,733	9,730	3,003	421	0 12 0	6,312	...	6,312	165	0 10 0
1,85,799	15,973	1,69,826	4,594	3 39 0	98,450	2,866	95,584	2,023	2 4 0
18,452	5,310	13,142	1,515	0 13 0	61,741	7,654	54,087	1,736	1 6 0
10,52,933	1,46,873	9,06,060	31,828	2 16 0	6,13,561	82,936	5,30,625	20,675	1 7 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by,* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Rohilkhand—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	2,26,968	47,776	1,79,192	8,726	2 5 0
		49	Tilhar	73,806	31,765	42,041	1,449	2 3 0
	Pilibhít ...	50	Pilibhít ...	2,08,229	64,015	1,44,214	2,253	.4 5 0
		51	Bisalpur ...	11,550	46	11,504	269	1 4 0
			Divisional Total...	17,72,070	4,37,381	13,34,689	45,102	2 7 0
Allahabad.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	23,382	153	23,229	1,304	1 3 0
	Bánda ...	54	Bánda ...	64,464	11,725	52,739	824	2 5 0
	Allahabad ...	55	Allahabad ...	2,94,336	23,987	2,70,349	15,026	1 11 0
	Jhánsi ...	56	Jhánsi ...	1,08,057	40,175	67,882	2,618	1 3 0
		57	Mau-Ránipur ...	93,293	22,652	70,641	1,259	4 2 0
		58	Lalitpur ...	47,482	19,881	27,601	1,150	2 6 0
	Jalaun ...	59	Orai ...	15,364	1,040	14,324	355	1 11 0
		60	Kálpi ...	51,957	12,778	39,179	482	3 14 0
		61	Kunch ...	47,323	20,373	26,950	508	1 11 0
			Divisional Total...	7,45,658	1,52,764	5,92,894	23,526	1 14 0
Benares.	Benares ...	62	Benares ...	3,69,854	23,514	3,46,340	16,853	1 11 0
	Mirzapur ...	63	Mirzapur ...	1,23,974	9,543	1,14,431	2,256	1 7 0
		64	Chunár ...	11,512	42	11,470	300	1 2 0
	Jaunpur ...	65	Jaunpur ...	91,546	3,472	88,074	1,972	2 1 0
	Gházipur ...	66	Gházipur ...	83,716	6,398	77,318	2,318	1 15 0
			Divisional Total...	6,80,602	42,969	6,37,633	23,759	1 11 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st March incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,775	164	5,611	1,407	0 3 0	6,26,487	16,494	6,09,993	9,536	8 0 0
2,089	16	2,073	519	0 4 0	2,29,930	3,535	2,26,395	3,538	11 14 0
8,600	1,015	7,585	1,201	0 9 0	4,75,053	92,656	3,82,397	5,975	11 7 0
2,091	...	2,091	302	0 8 0	1,05,978	2,046	1,03,932	1,592	10 9 0
81,741	19,006	62,735	13,138	0 5 0	59,36,424	8,53,958	50,82,466	78,680	9 3 0
...	...	...	...	...	...	...	...	...	...
1,908	...	1,908	257	0 4 0	2,48,456	12,234	2,36,222	2,457	12 4 0
2,021	17	2,004	501	0 4 0	2,78,977	43,603	2,35,374	3,681	10 7 0
11,908	767	11,141	5,442	0 3 0	14,49,843	2,07,997	12,41,846	19,404	7 12 0
7,591	1,882	5,709	1,563	0 4 0	4,85,828	91,684	3,94,144	6,143	7 1 0
5,329	334	4,995	937	0 12 0	1,59,399	10,445	1,48,954	2,235	8 10 0
981	197	784	196	0 3 0	2,99,748	1,12,383	1,87,365	2,628	16 3 0
861	...	861	179	0 4 0	58,806	4,947	53,859	816	6 6 0
1,574	...	1,574	394	0 6 0	2,07,497	17,410	1,90,087	1,901	18 12 0
10,245	2,963	7,282	910	0 18 0	2,19,456	9,207	2,10,249	2,381	13 4 0
42,418	6,160	36,258	10,379	0 5 0	34,08,010	5,09,910	28,98,100	41,646	9 1 0
23,031	5,036	17,995	9,257	0 3 0	10,49,664	2,43,168	8,06,496	25,203	3 15 0
7,033	1,191	5,842	1,803	0 3 0	11,66,078	4,00,978	7,65,100	7,651	9 9 0
705	...	705	176	0 3 0	90,402	2,566	87,836	884	8 14 0
9,430	4,746	4,684	1,059	0 4 0	3,07,454	27,676	2,79,778	4,371	6 9 0
4,585	187	4,398	1,100	0 4 0	...	...	...	...	...
44,784	11,160	33,624	13,395	0 4 0	26,13,598	6,74,388	19,39,210	38,109	5 12 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, 1903, the average consumption and expenditure per head, and the*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
ROHILKHAND—(*concluded*).	Sháhjahánpur,	48	Sháhjahánpur ...	6,79,980	16,494	6,63,486	10,380	8 11 0
		49	Tilhar ...	2,48,973	5,342	2,43,631	3,807	12 13 0
	Pilibhít ...	50	Pilibhít ...	5,25,671	94,169	4,31,502	6,742	12 14 0
		51	Bisalpur ...	1,26,193	2,290	1,23,903	1,865	12 9 0
			Divisional Total...	66,95,020	9,03,619	57,91,401	89,578	10 7 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	2,71,781	17,625	2,54,156	2,644	13 3 0
	Bánda ...	54	Bánda ...	2,78,977	43,603	2,35,374	3,681	10 7 0
	Allahabad ...	55	Allahabad ...	16,56,921	2,35,031	14,21,890	23,597	8 15 0
	Jhánsi ...	56	Jhánsi ...	6,14,913	1,07,514	5,07,399	7,928	9 2 0
		57	Mau-Ránipur ...	1,59,399	10,445	1,48,954	2,235	8 10 0
		58	Lalitpur ...	2,99,748	1,12,383	1,87,365	2,628	16 3 0
	Jalaun ...	59	Orai ...	58,806	4,947	53,859	816	6 6 0
		60	Kálpi ...	2,08,054	17,410	1,90,644	1,907	18 13 0
		61	Kunch ...	2,19,456	9,207	2,10,249	2,381	13 4 0
			Divisional Total ...	37,68,055	5,58,165	32,09,890	47,817	10 0 0
BENARES.	Benares ...	62	Benares ...	12,63,102	2,61,888	10,01,214	31,288	4 14 0
	Mirzapur ...	63	Mirzapur ...	11,88,305	4,01,376	7,86,929	7,943	9 14 0
		64	Chunár ...	93,870	2,566	91,304	937	9 3 0
	Jaunpur ...	65	Jaunpur ...	4,40,677	73,372	3,67,305	5,739	8 9 0
	Gházipur ...	66	Gházipur ...	45,202	5,404	39,798	513	1 0 0
			Divisional Total...	30,31,156	7,44,606	22,86,550	46,420	6 1 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March incidence of taxation per head of population—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,51,873	22,499	2,29,374	3,719	3 0 0	219	0 5 4	0 12 7
70,484	3,896	66,588	1,060	3 8 0	...	0 4 7	0 12 5
2,66,884	79,790	1,87,094	2,923	5 9 0	...	0 6 2	0 15 2
44,160	654	43,506	578	4 7 0	...	0 4 10	0 12 0
28,00,995	9,38,894	18,62,101	29,727	3 6 0	962	0 6 7	0 14 4
...	...	...	...	...	...	...	0 1 4
...	...	...	...	...	...	0 6 0	0 11 1
70,623	27,982	42,641	666	1 14 0	5	0 7 10	0 12 10
4,72,592	53,126	4,19,466	6,623	2 10 0	3,449	0 10 1	1 2 7
1,69,089	69,339	99,750	1,558	1 13 0	112	0 8 1	0 14 8
99,151	52,333	46,818	790	2 11 0	...	0 7 11	0 13 11
26,280	11,054	15,226	279	1 5 0	8	0 6 4	0 13 3
10,883	1,832	9,051	65	1 1 0	...	0 6 10	0 11 0
...	...	...	...	...	...	0 8 9	0 15 6
...	...	...	...	...	...	0 9 8	0 14 2
8,48,618	2,15,666	6,32,952	9,981	2 5 0	3,574	0 8 11	0 10 5
11,48,992	2,62,528	8,86,464	13,851	4 5 0	122	0 14 6	1 7 5
...	...	...	...	...	...	0 6 5	0 10 11
7,644	...	7,644	42	0 12 0	...	0 7 10	0 11 7
59,076	716	58,360	909	1 6 0	818	0 7 4	0 14 2
1,10,112	1,183	1,08,929	1,634	2 12 0	22	0 6 10	0 11 2
13,25,824	2,64,427	10,61,397	16,436	3 9 0	962	0 11 0	1 2 1

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by,* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur	67	Gorakhpur ...	64,148	3,85,171	96,483	2,88,688	15,717	4 20 0
	Azamgarh,	68	Azamgarh ...	18,835	1,78,583	626	1,77,957	5,459	9 18 0
			Divisional Total	82,983	5,63,754	97,109	4,66,645	21,176	5 25 0
KUMAUN.	Almora,	69	Almora ...	8,596	..	...	...	...	...
	Naini Tal,	70	Haldwani ...	6,624	...	...	...	...	...
			Divisional Total	15,220	...	...	...	...	...
LUCKNOW.	Lucknow,	71	Lucknow ...	2,64,049	17,85,008	3,16,199	14,68,809	52,123	5 22 0
	Rae Bareli,	72	Rae Bareli ...	15,880	1,07,155	4,902	1,02,253	3,760	6 18 0
	Sítapur	73	Sítapur ...	22,557	5,90,877	4,23,105	1,67,772	3,709	7 17 0
		74	Khairabad ...	13,774	1,07,919	31,698	76,221	1,908	5 21 0
	Hardoi ...	75	Sandíla ...	16,843	1,19,061	31,672	87,389	2,119	5 8 0
			Divisional Total	333,103	27,10,020	8,07,576	19,02,444	63,619	5 29 0
FYZABAD.	Fyzabad,	76	Fyzabad ...	75,085	4,91,318	41,712	4,49,606	16,851	5 39 0
	Gonda ...	77	Gonda ...	15,811	75,733	177	75,556	2,068	4 31 0
	Bahraich	78	Bahraich ...	27,304	4,68,927	3,82,277	86,650	2,715	3 7 0
		79	Nanpara ...	10,601	55,539	1,763	53,776	1,883	5 3 0
	Sultánpur,	80	Sultánpur ...	9,550	77,679	17,325	60,354	2,546	6 13 0
	Partábgarh,	81	Bela (Partábgarh).	8,041	63,592	2,634	60,958	2,310	7 23 0
	Bara Banki,	82	Nawábganj (Bara Banki).	14,478	81,880	10,545	71,335	4,029	4 37 0
			Divisional Total	1,60,870	13,14,668	4,56,433	8,58,235	32,402	5 13 0
			GRAND TOTAL, 1902-1903.	31,21,546	2,50,58,646	72,49,688	1,78,08,958	6,88,219	6 5 0
			Grand Total, 1901-1902.	*31,02,122*	*3,03,84,830*	*89,31,597*	*2,14,53,233*	*8,13,720*	*6 37 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March incidence of taxation per head of population—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,464	178	5,286	1,983	0 3 0	8,178	418	7,760	604	0 5 0
9,603	15,989	—6,386	—2,392	—0 14 0	17,958	577	17,381	2,173	0 37 0
15,067	16,167	—1,100	—409	—0 1 0	26,136	995	25,141	2,777	0 12 0
4,023	433	3,590	1,343	0 17 0	4,422	...	4,422	553	0 21 0
...	...	...	...	...	...	...	...	...	...
4,023	433	3,590	1,343	0 17 0	4,422	...	4,422	553	0 21 0
47,567	6,179	41,388	20,696	0 6 0	98,783	53,211	45,572	5,698	0 7 0
5,061	2,278	2,783	1,392	0 7 0	5,808	179	5,629	809	0 14 0
9,016	2,319	6,697	1,256	0 11 0	1,714	453	1,261	258	0 2 0
2,540	282	2,258	407	0 7 0	4,293	...	4,293	268	0 12 0
5,773	2,384	3,389	1,271	0 8 0	4,096	59	4,037	450	0 10 0
69,957	13,442	56,515	25,022	0 7 0	1,14,694	53,902	60,792	7,483	0 7 0
12,230	43,846	—31,616	—9,285	—0 17 0	2,86,414	1,84,547	1,01,867	1,940	1 14 0
4,652	330	4,322	1,123	0 11 0	4,504	10	4,494	422	0 11 0
6,697	1,435	5,262	1,973	0 8 0	11,241	241	11,000	1,375	0 16 0
2,315	83	2,232	830	0 8 0	4,020	16	4,004	301	0 15 0
2,415	687	1,728	648	0 7 0	3,987	485	3,502	438	0 15 0
3,783	1,620	2,163	964	0 11 0	2,704	128	2,576	242	0 13 0
...	...	...	...	...	...	...	...	...	...
32,092	48,001	—15,909	—3,747	—0 4 0	3,12,870	1,85,427	1,27,443	4,718	0 35 0
10,16,174	3,14,402	7,01,772	1,91,981	0 11 0	21,84,840	10,49,743	11,35,097	1,11,729	0 17 0
10,46,423	*3,45,311*	*7,01,112*	*2,26,196*	*0 9 0*	*23,87,970*	*8,58,776*	*15,29,194*	*1,71,185*	*0 20 0*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by,* 1903, *the average consumption and expenditure per head, and the*

1	2	3	4	9				
				Ghi.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	2,468	69	2,399	1,500	0 2 0
	Azamgarh ...	68	Azamgarh ...	1,241	18	1,223	733	0 3 0
			Divisional Total...	3,709	87	3,622	2,233	0 2 0
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
	Naini Tal ...	70	Haldwani ...	...	...	...	...	...
			Divisional Total...	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	33,247	586	32,661	32,664	0 5 0
	Rae Bareli ...	72	Rae Bareli ...	1,653	229	1,424	713	0 4 0
	Sítapur ...	73	Sítapur ...	3,240	762	2,478	2,478	0 4 0
		74	Khairabad ...	657	1	656	656	0 2 0
	Hardoi ...	75	Sandíla ...	680	...	680	340	0 2 0
			Divisional Total...	39,477	1,578	37,899	36,851	0 5 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	6,454	228	6,226	3,113	0 3 0
	Gonda ...	77	Gonda ...	971	8	963	481	0 2 0
	Bahraich ...	78	Bahraich ...	1,474	50	1,424	1,191	0 2 0
		79	Nanpara ...	809	9	800	709	0 3 0
	Sultánpur ...	80	Sultánpur ...	633	49	584	487	0 2 0
	Partábgarh ...	81	Bela (Partábgarh)	759	53	706	706	0 3 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	1,545	78	1,467	1,721	0 4 0
			Divisional Total...	12,645	475	12,170	8,408	0 3 0
			GRAND TOTAL, 1902-1903.	3,88,384	63,939	3,24,445	2,21,763	0 5 0
			Grand Total, 1901-1902.	*3,12,077*	*36,983*	*2,75,094*	*1,96,086*	*0 4 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st March incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Hd.	Hd.	Hd.	Rs.	
4,86,865	1,05,266	3,81,599	23,516	5 38 0	33,252	7	33,245	3,657	...
2,21,025	17,869	2,03,156	6,936	10 31 0	23,477	...	23,477	1,021	...
7,07,890	1,23,135	5,84,755	30,452	7 2 0	56,729	7	56,722	4,678	...
10,989	484	10,505	2,394	1 9 0	5,656	67	5,589	1,073	...
...	...	...	...	...	7,659	...	7,659	905	...
10,989	484	10,505	2,394	1 9 0	13,315	67	13,248	1,978	...
31,60,405	3,97,039	27,63,366	1,47,889	10 18 0	5,17,358	84	5,17,274	22,344	...
1,93,601	26,427	1,67,174	8,446	10 21 0	15,642	18	15,624	843	...
6,62,973	4,48,507	2,14,466	9,794	9 20 0	21,424	3,779	17,645	1,012	...
1,57,589	33,003	1,24,586	3,844	9 2 0	8,853	23	8,830	435	...
1,32,107	34,152	97,955	5,248	5 33 0	7,339	...	7,339	382	...
43,06,675	9,39,128	33,67,547	1,75,221	10 4 0	5,70,616	3,904	5,66,712	25,016	...
9,06,391	3,38,308	5,68,083	15,332	7 23 0	42,114	2,240	39,874	2,441	...
88,939	544	88,395	4,982	5 24 0	18,845	49	18,796	621	...
5,77,154	3,84,055	1,93,099	9,793	7 3 0	50,746	...	50,746	1,251	...
74,399	1,878	72,521	4,833	6 34 0	19,396	...	19,396	702	...
1,40,935	19,493	1,21,442	5,193	12 29 0	9,035	...	9,035	350	...
98,732	5,470	93,262	4,836	11 24 0	9,205	418	8,787	376	...
84,262	10,623	73,639	6,792	5 3 0	5,813	3	5,810	404	...
19,70,812	7,60,371	12,10,441	51,761	7 21 0	1,55,154	2,710	1,52,444	6,145	...
3,50,42,611	96,99,789	2,53,42,822	15,45,241	8 27 0	19,26,505	74,581	18,51,924	1,49,754	...
3,87,78,592	*1,08,42,504*	*2,79,36,088*	*16,85,062*	*9 0 0*	*16,14,984*	*71,082*	*15,43,902*	*1,40,137*	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, 1903, the average consumption and expenditure*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	M. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	7,714	6,719	995	254	0 1 0
	Azamgarh ...	68	Azamgarh ...	1,268	140	1,128	261	0 2 0
			Divisional Total ...	8,982	6,859	2,123	515	0 1 0
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
	Naini Tal ...	70	Haldwani ...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	29,605	6,808	22,797	9,202	0 3 0
	Rae Bareli ...	72	Rae Bareli ...	1,865	57	1,808	485	0 5 0
	Sítapur ...	73	Sítapur ...	...	...	...	...	...
		74	Khairabad ...	1,364	310	1,054	213	0 3 0
	Hardoi ...	75	Sandíla ...	7,753	6,736	1,017	159	0 2 0
			Divisional Total...	40,587	13,911	26,676	10,059	0 3 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	5,227	1,393	3,834	981	0 2 0
	Gonda ...	77	Gonda ...	1,451	1	1,450	465	0 4 0
	Bahraich ...	78	Bahraich ...	3,064	2,166	898	34	0 1 0
		79	Nanpara ...	608	143	465	70	0 2 0
	Sultánpur ...	80	Sultánpur ...	661	15	646	101	0 3 0
	Partábgarh ...	81	Bela (Partábgarh)	681	21	660	172	0 3 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	178	...	178	74	0 1 0
			Divisional Total...	11,870	3,739	8,131	1,897	0 2 0
			GRAND TOTAL, 1902-1903.	5,98,835	3,25,383	2,73,452	57,483	0 4 0
			Grand Total, 1901-1902.	*7,34,613*	*3,95,805*	*3,38,808*	*63,587*	*0 4 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st March per head, and the incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,58,385	17,236	1,41,149	1,793	2 8 0	31,172	13,720	17,452	420	0 4 0
1,06,855	420	1,06,435	994	5 26 0	24,635	1,870	22,765	539	1 3 0
2,65,240	17,656	2,47,584	2,787	2 39 0	55,807	15,590	40,217	959	0 8 0
*	...	*	78	...	...	...	...	...	...
...	...	...	...	..	...	...	...	...	...
...	...	...	78	...	...	...	...	...	...
10,53,762	48,818	10,04,944	27,885	3 32 0	8,27,145	53,578	7,73,567	28,363	2 15 0
1,18,620	58	1,18,562	1,587	7 2 0	13,566	52	13,514	737	0 14 0
2,634	223	2,411	619	0 4 0	89,009	15,521	73,488	1,176	3 4 0
29,787	930	28,857	361	2 4 0	20,182	75	20,107	319	1 7 0
23,844	20,206	3,638	310	0 4 0	13,581	97	13,484	360	0 13 0
12,28,647	70,235	11,58,412	30,762	3 19 0	9,63,483	69,323	8,94,160	30,955	2 11 0
3,34,262	6,914	3,27,348	2,685	4 14 0	51,845	19,236	32,609	5,544	0 7 0
1,699	2	1,697	822	0 4 0	21,992	...	21,992	743	1 6 0
2,22,398	6,998	2,15,400	544	7 36 0	65,634	2,359	63,275	1,330	2 5 0
15,631	428	15,203	152	1 17 0	14,513	219	14,294	402	1 6 0
56,516	16	56,500	465	5 37 0	24,198	4,906	19,292	652	2 0 0
25,106	81	25,025	601	3 4 0	13,147	709	12,438	434	1 9 0
9,643	...	9,643	460	0 27 0	14,983	207	14,776	1,101	1 0 0
6,65,255	14,439	6,50,816	5,729	4 2 0	2,06,312	27,636	1,78,676	10,206	1 2 0
83,92,297	11,52,396	72,39,901	1,77,686	2 20 0	69,57,177	9,23,297	60,33,880	2,04,489	2 1 0
68,41,951	*13,29,389*	*55,12,562*	*1,82,189*	*1 31 0*	*92,70,595*	*8,54,302*	*84,16,293*	*2,09,358*	*2 11 0*

* Figures were called for but could not be furnished.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by,* 1903, *the average consumption and expenditure per*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	59,509	2,060	57,449	2,629	0 14 0
	Azamgarh ...	68	Azamgarh ...	48,224	5,504	42,720	1,335	2 4 0
			Divisional Total...	1,07,733	7,564	1,00,169	3,964	1 3 0
KUMAUN.	Almora ...	69	Almora ...	10,221	1,154	9,067	139	1 1 0
	Naini Tal ...	70	Haldwani ...	...	...	...	...	...
			Divisional Total...	10,221	1,154	9,067	139	1 1 0
LUCKNOW.	Lucknow ...	71	Lucknow ...	6,16,600	28,424	5,88,176	39,401	2 4 0
	Rae Bareli ...	72	Rae Bareli ...	39,563	3,354	36,209	2,354	2 4 0
	Sítapur ...	73	Sítapur ...	57,602	3,233	54,369	850	2 7 0
		74	Khairabad ...	23,711	329	23,382	366	1 11 0
	Hardoi ...	75	Sandíla ...	29,948	133	29,815	653	1 12 0
			Divisional Total...	7,67,424	35,473	7,31,951	43,624	2 3 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	30,818	3,956	26,862	3,050	0 6 0
	Gonda ...	77	Gonda ...	31,377	1,126	30,251	1,390	1 15 0
	Bahraich ...	78	Bahraich ...	76,100	3,471	72,629	3,000	2 11 0
		79	Nanpara ...	19,257	1,009	18,248	742	1 12 0
	Sultánpur ...	80	Sultánpur ...	58,613	21,173	37,440	556	3 15 0
	Partábgarh ...	81	Bela (Partábgarh)	14,601	157	14,444	556	1 13 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	34,320	2,432	31,888	1,412	2 3 0
			Divisional Total...	2,65,086	33,324	2,31,762	10,706	1 7 0
			GRAND TOTAL, 1902-1903.	64,68,670	10,42,957	54,25,713	2,09,348	1 14 0
			Grand Total, 1901-1902.	*69,55,950*	*11,04,274*	*58,51,676*	*2,19,797*	*1 14 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March head, and the incidence of taxation per head of population—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Mds.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,980	1,992	5,988	1,770	0 4 0	13,269	6,599	6,670	7,319	0 2 0
9,950	6,482	3,468	851	0 7 0	3,25,740	1,14,815	2,10,925	1,560	11 3 0
17,930	8,474	9,456	2,621	0 5 0	3,39,009	1,21,414	2,17,595	8,879	2 10 0
3,331	760	2,571	457	0 12 0	2,59,000	81,404	1,77,596	2,792	20 11 0
...	...	...	...	...	...	...	...	...	...
3,331	760	2,571	457	0 12 0	2,59,000	81,404	1,77,596	2,792	20 11 0
15,275	271	15,004	8,091	0 2 0	18,48,848	46,585	18,02,263	37,309	6 13 0
957	21	936	291	0 2 0	1,59,517	9,406	1,50,111	2,345	9 7 0
7,037	427	6,610	1,149	0 12 0	5,44,692	1,57,112	3,87,580	6,056	17 3 0
1,448	...	1,448	226	0 4 0	2,24,262	1,41,372	82,890	1,285	6 0 0
1,116	...	1,116	139	0 3 0	1,11,147	492	1,10,655	1,976	6 9 0
25,833	719	25,114	9,896	0 3 0	28,88,466	3,54,967	25,33,499	48,971	7 10 0
1,949	116	1,833	543	0 1 0	4,76,653	36,804	4,39,849	6,874	5 14 0
2,062	...	2,062	397	0 5 0	2,38,574	21,108	2,17,466	3,554	13 12 0
5,700	1,824	3,876	727	0 6 0	4,22,048	98,652	3,23,396	5,053	11 13 0
1,474	100	1,374	260	0 5 0	1,98,083	20,449	1,77,634	2,774	16 12 0
...	...	...	...	...	1,77,255	47,726	1,29,529	1,964	13 9 0
662	14	648	124	0 3 0	1,45,818	14,722	1,31,096	1,354	16 5 0
1,010	78	932	334	0 3 0	..	...	...	...	...
12,857	2,132	10,725	2,385	0 3 0	16,58,431	2,39,461	14,18,970	21,573	9 11 0
3,86,218	70,917	3,15,301	81,042	0 4 0	2,96,18,473	61,89,564	2,34,28,909	3,76,450	8 8 0
4,21,682	*63,045*	*3,58,637*	*87,062*	*0 5 0*	*3,08,77,504*	*57,48,452*	*2,51,29,152*	*3,96,732*	*8 2 0*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, 1903, the average consumption and expenditure per*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	40,350	8,491	32,159	9,335	0 8 0
	Azamgarh ...	68	Azamgarh ...	3,56,524	1,19,359	2,37,165	1,970	12 10 0
			Divisional Total...	3,97,174	1,27,850	2,69,324	11,305	3 4 0
KUMAUN.	Almora ...	69	Almora ...	2,59,000	81,404	1,77,596	2,792	20 11 0
	Naini Tal ...	70	Haldwani ...	...	...	...	...	...
			Divisional Total...	2,59,000	81,404	1,77,596	2,792	20 11 0
LUCKNOW.	Lucknow ...	71	Lucknow ...	19,41,595	53,231	18,88,364	38,883	7 2 0
	Rae Bareli ...	72	Rae Bareli ...	1,73,132	9,706	1,63,426	2,553	10 5 0
	Sítapur ...	73	Sítapur ...	5,44,692	1,57,112	3,87,580	6,056	17 3 0
		74	Khairabad ...	2,24,300	1,41,372	82,928	1,286	6 0 0
	Hardoi ...	75	Sandila ...	2,26,611	1,02,472	1,24,139	2,576	7 6 0
			Divisional Total...	31,10,330	4,63,893	26,46,437	51,354	7 15 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	5,40,751	45,294	4,95,457	7,742	6 10 0
	Gonda ...	77	Gonda ...	2,58,862	22,935	2,35,927	3,843	14 15 0
	Bahraich ...	78	Bahraich ...	4,74,164	1,03,859	3,70,305	5,785	13 9 0
		79	Nanpara ...	2,07,601	21,319	1,86,282	2,909	17 9 0
	Sultánpur ...	80	Sultánpur ...	1,77,300	47,726	1,29,574	1,965	13 9 0
	Partábgarh ...	81	Bela (Partábgarh)	1,51,629	16,049	1,35,580	1,431	16 14 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	38,817	1,594	37,223	517	2 9 0
			Divisional Total...	18,49,124	2,58,776	15,90,348	24,192	9 14 0
			GRAND TOTAL, 1902-1903.	3,47,11,885	79,10,359	2,68,01,526	4,34,444	9 5 0
			Grand Total, 1901-1902.	*3,65,12,070*	*78,93,915*	*2,86,18,155*	*4,44,413*	*9 4 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March head, and the incidence of taxation per head of population—(concluded).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
81,786	7,652	74,134	1,159	1 2 0	...	0 5 10	0 11 0
78,489	1,158	77,331	1,045	4 2 0	...	0 5 10	0 12 5
1,60,275	8,810	1,51,465	2,204	1 13 0	...	0 5 10	0 11 4
50,018	13,246	36,772	370	4 4 0	...	0 4 6	0 13 7
...	...	...	...	...	...	...	0 2 2
50,018	1,3246	36,772	370	4 4 0	...	0 4 6	0 8 8
9,77,992	90,972	8,87,020	13,303	3 6 0	1,7806	0 9 0	1 4 10
29,951	563	29,388	459	1 14 0	76	0 8 6	1 1 6
1,70,833	61,668	1,09,165	1,706	4 13 0	208	0 6 11	1 0 0
11,497	5,127	6,370	100	0 7 0	...	0 4 6	0 8 1
51,522	954	50,568	814	3 0 0	...	0 5 0	0 9 11
12,41,795	1,59,284	10,82,511	16,382	3 4 0	18,090	0 8 5	1 3 3
2,32,598	18,522	2,14,076	3,345	2 14 0	846	0 3 3	0 8 10
60,789	10,865	49,924	776	3 2 0	64	0 5 1	0 13 10
2,69,378	84,666	1,84,712	2,886	6 12 0	3	0 5 9	0 14 10
77,529	9,363	68,166	1,065	6 7 0	...	0 7 4	1 0 8
76,469	33,191	43,278	677	4 8 0	54	0 8 8	1 0 7
41,973	955	41,018	635	5 2 0	65	0 9 7	1 2 0
59,648	8,810	50,838	1,093	3 8 0	47	0 7 6	0 13 5
8,18,384	1,66,372	6,52,012	10,477	4 1 0	1,079	0 5 2	0 12 2
1,16,54,169	32,10,906	84,43,263	1,31,032	3 2 0	27,454	0 8 6	0 15 3
1,06,17,592	*23,95,449*	*82,22,143*	*1,40,706*	*2 10 0*	*25,228*	*0 8 8*	*1 0 2*

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4									
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average								
				Grain.			Refined sugar.			Unrefined sugar.		
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
1	Dehra	38,584	8,425	9	33	0	0	12	0	1	0	0
2	Saháranpur ...	62,163	37,477	7	14	0	0	17	0	0	19	0
3	Hardwár Union ...	34,283	1,147	9	8	0	0	25	0	0	25	0
4	Deoband ..	15,935	4,177	8	26	0	0	2	0	0	38	0
5	Roorkee	14,609	1,870	6	32	0	0	10	0	0	20	0
6	Muzaffarnagar ...	20,639	2,443	4	15	0		...		0	14	0
7	Kandhla ...	5,428	900	3	32	0	0	7	0		...	
8	Kairana ..	11,033	1,100	5	18	0	0	9	0	0	18	0
9	Meerut	1,42,022	22,924	5	10	0	0	10	0	0	9	0
10	Gháziabad ...	11,632	3,252	4	38	0	0	15	0	0	36	0
11	Baraut	5,261	990	4	21	0		...			...	
12	Bághpat	4,042	322	5	30	0		...			...	
13	Hápur	13,653	4,773	4	4	0		...			...	
14	Sardhána ...	8,480	...		...			...			...	
15	Bulandshahr ...	14,957	2,120	6	11	0	0	9	0	0	30	0
16	Anúpshahr ...	6,765	987	5	30	0	0	12	0	1	23	0
17	Khurja	28,385	15,580	5	18	0	0	23	0	1	18	0
18	Sikandrábad ...	14,005	15,977	4	28	0	0	9	0	0	25	0
19	Koil (Aligarh) ...	74,667	22,343	6	6	0	0	19	0	1	8	0
20	Hathras	36,432	25	9	17	0		...			...	
21	Atrauli	12,948	2,031	5	27	0	0	8	0	1	7	0
22	Sikandrá Rao ...	8,348	554	5	26	0	0	13	0	0	26	0
23	Muttra	57,359	6,503	6	5	0	0	21	0	0	18	0
24	Brindában ...	20,346	1,430	5	19	0	0	19	0	0	15	0
25	Kosi	9,330	280	2	8	0		...			...	
26	Agra	2,42,189	1,77,791	6	2	0	1	6	0	—0	10	0
27	Fatehpur-Sikri ...	5,273	1,211	9	4	0	0	17	0	0	32	0
28	Firozabad ...	12,966	1,847	6	35	0	0	12	0	1	3	0
29	Fatehgarh *cum* Farrukhabad.	68,347	19,982	6	14	0	0	10	0	0	11	0
30	Mainpuri ...	17,277	3,093	6	23	0	0	19	0	0	15	0
31	Etáwah	43,765	7,937	11	32	0	0	11	0	0	37	0
32	Etah	12,529	1,755	7	5	0	0	29	0	0	28	0
33	Soron	12,717	2,528	5	2	0	—0	6	0	3	5	0
34	Kasganj ...	16,951	2,507	2	22	0		...			...	
35	Marehra ...	4,532	397	4	36	0	0	7	0	0	9	0
36	Jalesar	10,219	1,052	6	24	0	0	14	0	0	28	0
37	Bareilly	1,36,103	61,316	5	28	0		...		0	19	0
38	Bijnor	11,118	675	5	33	0		...		0	16	0
39	Chándpur ...	7,748	377	5	6	0	0	2	0	0	24	0
40	Dhámpur ...	6,545	1,571	6	10	0		...			...	
41	Nagína	12,843	1,492	5	25	0		...			...	
42	Najibábad ...	19,549	10,919	8	3	0		...			...	
43	Budaun	32,937	4,051	5	18	0	0	9	0	0	28	0
44	Moradabad ...	78,457	17,899	7	1	0	0	3	0	0	32	0
45	Chandausi ...	29,157	14,490	3	18	0	0	1	0	1	8	0
46	Amroha ...	24,940	3,712	5	8	0	0	1	0	0	15	0
47	Sambhal ...	22,011	1,621	4	36	0	0	2	0	0	18	0
48	Sháhjahánpur ...	60,252	21,288	6	20	0	0	4	0	0	0	6
49	Tilhar	14,769	8,226	5	28	0		...			...	
50	Pilibhít	31,701	8,293	8	23	0		...			...	
51	Bisalpur	7,395	91	5	31	0		...			...	
52	Cawnpore ...	16,203	752		...			...		(Octroi is levied		
53	Fatehpur ...	13,370	900	5	22	0	0	8	0	0	8	0
54	Bánda	18,133	13 557	5	11	0	0	11	0	0	24	0
55	Allahabad ...	1,85,120	32,075	5	35	0	0	9	0	0	6	0

STATEMENT No. IV.

municipalities of the United Provinces of Agra and Oudh during the year 1902-1903.

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	7	0	0	8	0	0	9	0	3	9	0	16	7	0	4	1	0
0	5	0	0	4	0	0	11	0	3	10	0	7	14	0	3	0	0
0	14	0	0	6	0	0	7	0	1	13	0	10	0	0	3	13	0
0	4	0	0	3	0	0	8	0	1	11	0	6	10	0	1	10	0
0	5	0	0	4	0	0	7	0	1	4	0	8	0	0	2	2	0
0	6	0	0	4	0	0	12	0	3	5	0	11	8	0	3	7	0
0	3	0	0	3	0	0	2	0	1	1	0	4	0	0	...		
0	3	0	0	5	0	...			2	5	0	4	15	0	...		
0	4	0	0	4	0	0	6	0	1	4	0	5	2	0	1	7	0
0	7	0	0	1	0	0	5	0	2	2	0	9	1	0	1	8	0
0	3	0	0	2	0	0	3	0	1	0	0	8	9	0	2	0	0
0	5	0	0	3	0	0	2	0	1	0	0	4	9	0	0	15	0
0	4	0	0	6	0	0	10	0	3	5	0	9	14	0	2	9	0
...			...			...			...			...			...		
0	5	0	0	4	0	0	3	0	1	13	0	8	12	0	1	9	0
0	4	0	0	8	0	0	5	0	1	2	0	6	1	0	1	0	0
0	5	0	0	7	0	0	4	0	1	15	0	7	9	0	2	5	0
0	5	0	0	6	0	0	2	0	2	3	0	7	15	0	3	3	0
0	6	0	0	3	0	0	3	0	1	7	0	10	9	0	4	3	0
0	7	0	0	13	0	0	6	0	1	8	0	...			...		
0	2	0	0	4	0	0	5	0	1	6	0	4	10	0	2	0	0
0	3	0	0	7	0	0	2	0	1	3	0	6	4	0	1	6	0
0	7	0	0	5	0	0	5	0	2	1	0	9	15	0	2	11	0
0	10	0	0	5	0	0	3	0	1	2	0	9	12	0	1	15	0
0	7	0	0	3	0	0	4	0	3	4	0	14	8	0	4	14	0
0	6	0	...			0	4	0	0	5	0	12	0	0	2	15	0
0	3	0	0	21	0	0	3	0	1	3	0	7	12	0	...		
...			...			0	0	4	1	10	0	12	0	0	2	13	0
0	6	0	0	1	0	0	2	0	2	9	0	...			5	9	0
0	6	0	0	1	0	0	4	0	1	5	0	10	9	0	3	5	0
...			...			0	3	0	1	2	0	13	5	0	3	13	0
0	8	0	0	4	0	...			2	0	0	21	2	0	4	0	0
0	5	0	0	5	0	...			1	2	0	10	2	0	2	12	0
0	5	0	0	2	0	0	11	0	3	2	0	8	13	0	6	4	0
0	2	0	0	4	0	0	2	0	0	15	0	4	7	0	0	12	0
0	3	0	0	5	0	0	2	0	1	6	0	6	1	0	...		
0	5	0	0	5	0	0	2	0	2	10	0	10	12	0	3	13	0
0	3	0	0	3	0	0	4	0	1	2	0	4	6	0	1	3	0
0	2	0	0	5	0	0	7	0	1	14	0	5	8	0	1	0	0
0	4	0	0	3	0	0	10	0	2	10	0	4	5	0	5	5	0
0	2	0	0	3	0	0	5	0	2	2	0	5	1	0	1	8	0
0	4	0	0	4	0	0	4	0	3	7	0	9	14	0	2	1	0
0	3	0	0	0	6	0	4	0	1	8	0	8	6	0	3	9	0
0	4	0	0	2	0	0	5	0	2	5	0	13	1	0	4	11	0
...			...			0	12	0	5	8	0	14	3	0	7	0	0
0	2	0	0	2	0	0	3	0	1	5	0	4	7	0	1	3	0
0	1	0	0	5	0	0	5	0	1	2	0	4	3	0	0	12	0
0	4	0	0	10	0	0	3	0	2	5	0	8	0	0	3	0	0
0	2	0	0	0	3	0	4	0	2	3	0	11	14	0	3	8	0
0	6	0	0	1	0	0	9	0	4	5	0	11	7	0	5	9	0
0	3	0	0	3	0	0	8	0	1	4	0	10	9	0	4	7	0
only on animals imported for slaughter.)																	
0	3	0	0	2	0	0	4	0	1	3	0	12	4	0	...		
...			0	2	0	0	4	0	2	5	0	10	7	0	1	14	0
0	5	0	0	3	0	0	3	0	1	11	0	7	12	0	2	10	0

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4								
Serial number.	Name of municipalities.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average							
				Grain.			Refined sugar.			Unrefined sugar.	
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s. c.
56	Jhánsi	51,183	27,085	7	33	0	0	11	0	0	20 0
57	Mau-Ranipur ...	15,004	7,464	8	18	0	0	17	0	0	18 0
58	Lalitpur	9,593	3,583	12	16	0	0	11	0	0	16 0
59	Orai	5,810	191	6	14	0	0	10	0	0	24 0
60	Kalpi	9,819	12,995	7	8	0	0	10	0	0	24 0
61	Kunch	14,055	12,996	7	2	0	0	19	0	1	23 0
62	Benares	2,98,719	59,582	5	18	0	0	9	0	0	8 0
63	Mirzapur	54,549	7,397	5	15	0	0	8	0	0	11 0
64	Chunar	7,167	772	7	8	0	0	7	0	0	19 0
65	Jaunpur	37,955	9,968	6	34	0	0	3	0	0	21 0
66	Gházipur	27,536	2,813	6	14	0		...			...
67	Gorakhpur ...	44,279	7,621	4	20	0	0	3	0	0	5 0
68	Azamgarh... ...	14,691	11,922	9	18	0	—0	14	0	0	37 0
69	Almora	7,303	1,957		...		0	17	0	0	21 0
70	Haldwáni	905	...		...			...		(Octroi is levied	
71	Lucknow	3,43,965	30,607	5	22	0	0	6	0	0	7 0
72	Rae Bareli ...	17,346	2,452	6	18	0	0	7	0	0	14 0
73	Sítapur	22,570	14,328	7	17	0	0	11	0	0	2 0
74	Khairabad... ...	6,937	3,360	5	21	0	0	7	0	0	12 0
75	Sandíla	10,482	2,500	5	8	0	0	8	0	0	10 0
76	Fyzabad	41,528	46,901	5	39	0	—0	17	0	1	14 0
77	Gonda	13,638	547	4	31	0	0	11	0	0	11 0
78	Bahraich	25,319	16,002	3	7	0	0	8	0	0	16 0
79	Nanpara	11,065	670	5	3	0	0	8	0	0	15 0
80	Sultánpur	9,912	2,888	6	13	0	0	7	0	0	15 0
81	Bela (Partábgarh) ...	9,058	1,362	7	23	0	0	11	0	0	13 0
82	Nawábganj (Bara Banki.)	12,160	789	4	37	0		...			...
	GRAND TOTAL ...	29,68,970	8,69,787	6	5	0	0	11	0	0	17 0

STATEMENT No. IV—*(concluded).*

municipalities of the United Provinces of Agra and Oudh during the year 1902-1903.

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	4	0	0	7	0	0	4	0	1	3	0	7	1	0	1	13	0
0	3	0	0	12	0	0	12	0	4	2	0	8	10	0	2	11	0
...			...			0	3	0	2	6	0	16	3	0	1	5	0
0	4	0	0	4	0	0	4	0	1	11	0	6	6	0	1	1	0
0	5	0	0	23	0	0	6	0	3	14	0	18	12	0	...		
...			...			0	18	0	1	11	0	13	4	0	...		
0	6	0	0	4	0	0	3	0	1	11	0	3	15	0	4	5	0
0	5	0	0	5	0	0	3	0	1	7	0	9	9	0	...		
0	3	0	0	6	0	0	3	0	1	2	0	8	14	0	0	12	0
0	3	0	0	13	0	0	4	0	2	1	0	6	9	0	1	6	0
0	3	0	0	4	0	0	4	0	1	15	0	...			2	12	0
0	2	0	0	1	0	0	4	0	0	14	0	0	2	0	1	2	0
0	3	0	0	2	0	0	7	0	2	4	0	11	3	0	4	2	0
...			...			0	12	0	1	1	0	20	11	0	4	4	0
only on animals imported for slaughter.)																	
0	5	0	0	3	0	0	2	0	2	4	0	6	13	0	3	6	0
0	4	0	0	5	0	0	2	0	2	4	0	9	7	0	1	14	0
0	4	0	...			0	12	0	2	7	0	17	3	0	4	13	0
0	2	0	0	3	0	0	4	0	1	11	0	6	0	0	0	7	0
0	2	0	0	2	0	0	3	0	1	12	0	6	9	0	3	0	0
0	3	0	0	2	0	0	1	0	0	6	0	5	14	0	2	14	0
0	2	0	0	4	0	0	5	0	1	15	0	13	12	0	3	2	0
0	2	0	0	1	0	0	6	0	2	11	0	11	13	0	6	12	0
0	3	0	0	2	0	0	5	0	1	12	0	16	12	0	6	7	0
0	2	0	0	3	0	...			3	15	0	13	9	0	4	8	0
0	3	0	0	3	0	0	3	0	1	13	0	16	5	0	5	2	0
0	4	0	0	1	0	0	3	0	2	3	0	...			3	8	0
0	5	0	0	4	0	0	4	0	1	14	0	8	8	0	3	2	0

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH,

DURING THE YEAR ENDING 31ST MARCH 1904.

ALLAHABAD:

Printed at the United Provinces Government Press.

1904.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1903-1904.

No. $\frac{3919}{XI-48A}$ OF 1904.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 7th November 1904.

READ—

The reports submitted by the municipal boards upon their administration and finances during the year 1903-1904, with the Commissioners' reviews thereon and the orders passed by the Government.

Read also—

This Government's (Municipal department) Resolution No. 4516, dated the 18th December 1903, on the municipal administration for the year 1902-1903.

OBSERVATIONS.—The Municipal Manual, containing the United Provinces Municipalities Act, 1900, and all rules and instructions issued under or in connection with it, as well as a reprint of other Acts with which municipal boards are most concerned, was placed in the hands of the boards during the year.

From the 1st of April 1904 fourteen municipalities, in which it was desirable to simplify the machinery of control and accounts, were converted into notified areas, and a few months later Fatehpur-Sikri was also placed on the list.

Number of municipalities.

2. There was no change during the year in the total number of municipalities, 104, and in the number in which octroi was in force, 82.

Population.

3. The municipal population fell from 3,235,449 to 3,221,658. The decrease of 13,791 is due to the revision of the boundaries of Mirzapur.

Elections.

4. Polls for the election of members were held in 67 municipalities. Less than half the number of electors took the trouble to record their votes.

Chairmen.

5. The number of boards with chairmen appointed by virtue of their office remained unchanged, and in most of the other municipalities the district magistrate was elected chairman. In Fyzabad a non-official continued to hold the post.

Meetings and attendance of members.

6. The number of meetings held fell from 2,599 to 2,419. The attendance of members was, as a rule, satisfactory, but there is still room for improvement in the municipalities of Muttra, Ballia and Nánpára, which were mentioned last year as backward in this respect. The average attendance of the members continued to be less than half their total number in Pilkhua, Bisalpur and Cawnpore, but the meetings of the boards in these towns were more frequent than in most municipalities. This was the case also in Nagina, Allahabad, Benares, and Tánda; while in Anúpshahr, Mirzapur and Jaunpur the attendance was poor, though meetings were not numerous.

Revision of octroi and new taxes.

7. The revision of octroi schedules in consequence of the limit of taxation having been raised by the Government of India continued during the year. Thirty-five schedules were completely recast, and upwards of thirty modified. In order to lessen the inconvenience caused to through trade and to diminish the labour involved in the payment of heavy refunds, the octroi on certain commodities was replaced by direct taxation in several

municipalities. The Háthras board substituted direct taxes on cloth and sugar merchants for the octroi on cloth and sugar. Octroi on grains was abolished in Ghaziabad and Hápur in favour of a tax on grain dealers; and in Soron and Ghaziabad a tax on sugar refiners replaced octroi on sugar. The Nagina board obtained sanction to levy a tax on weighmen. In Allahabad and Meerut the financial needs of the boards compelled them to impose a tax on houses, buildings, and land. The Naini Tál board overhauled its system of taxation. A consolidated house tax was substituted for the house tax formerly in force, the site tax and the additional site tax. The conservancy tax was modified and the taxes on cows and milch buffaloes and on milk vendors were abolished. The servants' tax has been removed with effect from the current year, and the rates of the tolls increased. Eleven other boards also revised or reimposed direct taxes.

Rules.

8. The imposition of direct taxation involved the making of rules for the assessment and collection of the taxes and in several municipalities existing rules dealing with this matter were re-cast. Considerable activity was shown in framing rules for the regulation of slaughter-houses and the sale of meat, and a large number of boards submitted rules regarding the storage of petroleum. Rules were also made in various municipalities in respect of the erection and re-erection of buildings, the regulation of traffic, cattle markets, and *tehbázári*, the registration of births and deaths, the management of provident funds, and elections. Rules for the control of the sale of poisons were framed in several municipalities, but recent legislation will render them nugatory. The Benares and Dehra boards obtained sanction to rules designed to prevent the waste of municipal water, and the lodging house rules in Benares were modified. In Naini Tál rules were drawn up for the control of quarrying within municipal limits, for the regulation of the sale of milk, and for the use of the flats. The peculiar circumstances of Háthras rendered the framing of special octroi rules imperative; and certain other changes were adopted in the Municipal Account Code, the chief of which relates to the use of metal tokens instead of free passes by persons who have compounded for octroi. The work of providing separate sets of rules under the Hackney Carriage Act for municipalities and the adjoining cantonments continued, and is now virtually completed.

Revision of boundaries.

9. The boundaries were revised in a few municipalities, the most important change being in Mirzapur.

Accounts.

10. The total income of the year, apart from special items, such as grants given by the Local Government, the sale of Government promissory notes, and loans, amounted to Rs. 55,52,831, an increase of more than 1½ lakhs over the figure of the preceding year. Octroi yielded an enhanced revenue of over a lakh, and there was a substantial advance in income from rents, conservancy receipts, and market and slaughter-house fees. The aggregate expenditure rose by Rs. 7,64,213 to Rs. 68,14,793. Among the causes for the large increase are the cost of carrying out the sanitary improvements for which grants-in-aid were given by the Government, and the repayment of 3 lakhs to the Government by the Cawnpore board on account of loan charges when the 10 lakh loan had been floated in the open market.

Balances.

11. The following boards had closing balances in excess of Rs. 30,000:—

	Rs.
Cawnpore	5,70,911
Benares	1,97,287
Lucknow	1,47,768
Agra	62,695
Saháranpur	56,115
Mussoorie	51,721
Naini Tál	46,124
Allahabad	44,535
Dehra	38,685

In most cases the balances will be utilized on special schemes of improvement which are either being carried out or under contemplation. The large balance in the hands of the Cawnpore board represents the unspent portion of the loan of 10 lakhs, and will be more than absorbed by sanitary works. In Benares there is much work still to be done in the way of surface drainage, while the extensive drainage scheme in Lucknow is in progress. In Agra and Dehra the figures include the balances of loans which the boards were unable to utilize fully. The Saháranpur board are constructing a meat market, and will shortly undertake a drainage project. The balances in Mussoorie and Naini Tál include the unspent portion of the special grants made by the Government for works of sanitary improvement, which will be expended in the current year. In Allahabad the board are considering a scheme for the drainage of the city, and a preliminary survey is being made. Several other boards have accumulated large balances which will be devoted chiefly to the execution of drainage projects.

Octroi receipts.

12. The comparative figures of the past two years for the gross and net receipts from octroi are appended :—

	Gross.	*Net.*
	Rs.	Rs.
1902-1903	38,38,757	29,68,970
1903-1904	38,96,102	30,73,288
	+ 57,345	+ 1,04,318

In view of the widespread epidemic of plague the increase is gratifying. The advance in the net, as compared with the gross receipts, is noticeable, and it is to some extent accounted for by the removal from the schedule in certain municipalities of commodities on which an unduly high proportion of the tax had to be refunded. Larger receipts are returned for all the divisions except Agra, and in this division the Fatehgarh-*cum*-Farrukhabad municipality, where plague was specially severe, contributed no less than Rs. 11,490 to the decrease of Rs. 14,166.

Several causes operated to produce the favourable results of the year. Good seasons induced larger purchases, while marriages were numerous, and expenditure on them lavish. In the previous year an accumulation of stocks had led to large exports and an increase in refunds; the year under review saw stocks replenished, while the easy prices which prevailed resulted in diminished exports. The revision of various schedules in accordance with the orders of the Government of India was effected in the latter part of the year and contributed to swell the receipts, but the full effect of these measures will become more apparent during the current year. In several municipalities closer supervision was exercised with beneficial results.

Through trade and local consumption.

13. The figures of apparent consumption of the more important commodities on which octroi is levied are briefly discussed below :—

Grain.—The provincial incidence of consumption per head of grain rose from 6 maunds 5 sérs to 6 maunds 10 sérs, and the increase may be attributed to the replenishment of stocks and the general prosperity of the year.

Nine municipalities reported a consumption of grain in excess of 8 maunds per head. The highest incidence occurred in Háthras, and the large figure of 11 maunds 34 sérs was due, in part, to the revision of the octroi system by which traders are listed and accounts for the refunds of one month are settled in the month following. The figures which have been returned by the board deal with the refund transactions of 11 months only. The incidence in Dehra may be ascribed to the position and exceptional prosperity of the town, while in Saháranpur stocks were accumulated in anticipation of better prices. Heavy imports of grain occurred in Gháziabad, where stocks had been depleted in the preceding year, but the town is an important grain mart, and the board have wisely

abolished octroi in favour of a tax on grain merchants. In Kálpi the consumption was high, but an improvement may be looked for in future owing to the removal of the cheaper grains from the schedule. The exodus of the townspeople on the outbreak of plague accounts for the reduced consumption in Sandíla, Azamgarh and Gorakhpur, and the same cause combined with defective supervision contributed to the low incidences in Khairabad and Fatehpur. In Sítápur *parao* fees have been substituted for the octroi on grains, and in Deoband and Khurja the duty on wheat has been removed.

Sugar.—The net average consumption of refined sugar in the province per head rose from 11 to 14 sérs, and this increase was accompanied by a fall in the incidence on unrefined sugar from 17 to 16 sérs. The sugar crop was a good one, and resulted in heavy imports towards the end of the year. Moreover, the competition of foreign sugar has led to a fall in prices and larger consumption.

General prosperity and the propitious nature of the marriage season are stated to be the causes of the unduly high incidences in Etah and Khurja. The latter town has a trade in sweets, which are distributed in quantities on which no refunds are claimed. The municipal board of Kunch hoped to reduce the apparent incidence for the town by opening a free-ganj, but the result has not been satisfactory, and the taxation on sugar has been revised. In Etáwah high wages are earned in the factories, and luxuries are in great demand. Incidences are high in Mau Ránipur and Bánda, and the sugar trade should be watched carefully by the boards.

Oil and oilseeds.—The number of municipalities in which the incidence exceeded 5 sérs was the same as in the previous year. The octroi on oilseeds was abolished in Mainpuri, Sikandrabad, Gháziabad and Háthras, and oil and oilseeds were removed from the schedules of Khurja, Kásganj and Jhánsi. The provincial incidence was 4 sérs, as in the previous year, but there is reason to believe that the use of kerosene oil is gradually ousting vegetable oils from the market.

Other articles.—The Sítápur and Etah boards substituted a tax on cloth merchants for octroi on cloth, and have been followed by the Khairabad board during the current year. Refunds on cloth in Azamgarh were high, and close supervision on the part of the board is necessary. The high incidence for cloth in Lalitpur is attributed to an increase in stocks and the briskness of the marriage season. Metals have been removed from the Fatehgarh schedule, and the Moradabad board are contemplating the protection of the industry for which the city is famed by the abolition of the octroi on brass.

Receipts from taxes other than octroi.

14. Taxes other than octroi yielded an income of Rs. 11,68,841 as against Rs. 11,73,026 in the previous year. The most important variations were an increase of Rs. 31,359 in the proceeds derived from water rate and of Rs. 8,693 in the tax on pilgrims, and a decrease of Rs. 43,866 in terminal receipts in Cawnpore. Better supervision and a revised assessment resulted in an improvement in the receipts from water rate in Agra, and the assessment in Lucknow was also revised. The increase in the receipts from the rate in Naini Tál is more apparent than real, as large refunds had to be paid by the board in the previous year. The occurrence of the Kumbh Mela accounts for the enhanced income from the pilgrim tax in Hardwár. The serious decline in the receipts from the terminal toll and tax in Cawnpore is attributed to the outbreak of plague, the failure of the cotton crop and the depression in the trade in grain and oilseeds.

Incidence of taxation.

15. Improved octroi receipts led to a rise in the incidence of taxation from Re. 1-3-8 to Re. 1-4-1 per head of population. The highest figures occurred, as usual, in Naini Tál and Mussoorie, where the incidences rose to Rs. 7-15-0 and Rs. 7-12-11 from Rs. 7-6-1 and Rs. 7-7-10, respectively.

16. The income derived from this source was Rs. 59,962 in excess of the previous year's income, after deducting the extraordinary items to which allusion has already been made. The chief increases were :— **Receipts from sources other than taxation.**

	Rs.
Realizations from special Acts	6,468
Rents	19,197
Conservancy receipts	20,970
Fees from markets and slaughter-houses	12,615
Interest on investments	7,960

Pound receipts improved with steady supervision, and an enhancement in the income from hackney carriage fees resulted from the recent revision of the rules. Rents fell in Cawnpore owing to plague, and in Agra, where trade was slack. On the other hand, the Pilibhít board reaped substantial benefit from improved administration. In Allahabad the apparent increase in rents was due to a change of system by which both income and the cost of management were shown in the accounts for the first time : in previous years net profits alone were entered. A stricter observance of the *tehbázári* rules contributed to a rise in the receipts from market fees, and the income from slaughter-houses increased with the revision of the rates charged. The Cawnpore board were unable to utilize the whole of their loan of ten lakhs during the year, and the investment of the balance caused a considerable increase in interest.

An interesting note has been furnished to the Government by the Sanitary Commissioner on the income derived by municipal boards from the sale of night soil and city sweepings. The receipts from this source amounted to Rs. 1,25,000, and the increase on the average figure for the preceding triennium was no less than Rs. 13,500. The most striking advance in recent years has been made in Moradabad, where the income rose from Rs. 664 in 1900-1901 to Rs. 10,100 in the year under review. In Saháranpur also noteworthy progress has been made, and in Bareilly and Sháhjahánpur the system of trenching has been much improved. On the other hand, a large number of municipalities obtained no income at all from the sale of night soil. In the hill stations and in Hardwár and Dehra circumstances are peculiar, but in the other municipalities better supervision might effect a change. Profits at Agra were low, and the conservancy department in Fyzabad requires reorganization. The state of affairs in Farrukhabad is unsatisfactory, and the Sanitary Commissioner will shortly visit the town for the purpose of assisting the board in the introduction of necessary reforms. Generally, however, the system of disposal of night soil has much improved throughout the province, and there are now very few municipalities where operations are not conducted upon sound sanitary principles.

17. Special grants, aggregating Rs. 3,14,550, were made by the Local Government to various municipal boards. A sum of Rs. 1,51,500 was divided among 73 of the poorer municipalities for the purpose of assisting them in carrying out various sanitary improvements as a measure of protection from plague : eleven municipalities each received grants of Rs. 3,500, and twenty of Rs. 2,500, while sums of Rs. 1,500 were placed at the disposal of forty-two boards. The objects on which this money was most generally spent were the removal of refuse and rubbish, filling up pits and depressions, improving surface drains, paving streets, repairing wells, and improving public latrines and conservancy arrangements ; and, on the whole, the grant effected a marked advance in the cleanliness of the towns concerned. A grant of Rs. 20,000 was given to each of the Allahabad, Cawnpore, and Lucknow boards to help them to meet heavy plague charges, and further assistance was rendered to Allahabad by a grant of Rs. 12,050 towards the Kydganj drainage scheme. The Naini Tál board received Rs. 40,000 for the improvement of the sanitation of the settlement, and Rs. 30,000 were allotted to Mussoorie in order that defects in the sanitary condition of the Landaur bázár might be rectified. Other grants included a sum of Rs. 20,000, which had **Contributions and special grants from Government.**

been promised by the Government towards the Deoband drainage scheme in consideration of the obstruction caused to the drainage of the town by the railway and canal, and an allotment of Rs. 1,000 to the Lucknow board for the removal of certain huts near the Nagaria nála, the existence of which had caused apprehensions as to the purity of the water supply.

Loans.

18. The Agra board borrowed a further sum of Rs. 42,000; Rs. 7,000 were taken on account of the water works, and Rs. 35,000 represent the first instalment of a loan of Rs. 80,000, required for the construction of an intercepting sewer and tunnel. Benares received Rs. 1,50,000, the last instalment of the loan of Rs. 10,00,000 taken for the sewerage project, and Rs. 10,000 were drawn for the Dehra drainage scheme. The consolidated loan of ten lakhs, which was floated by the Cawnpore board in the open market, was referred to last year.

Expenditure.

19. The most important variations of expenditure occurred under the following heads :—

	Rs.
Drainage	+ 1,65,854
Conservancy	+ 39,551
Lighting	+ 13,936
Plague charges	— 59,490
Fairs	+ 68,086
Collection charges	+ 24,778

The expenditure from capital and revenue on drainage and sewerage projects exceeded seven lakhs of rupees, and the increase under this head marks the general activity which is now being displayed in improving the sanitary condition of municipal towns. Mention has been made elsewhere of the numerous schemes which were either in train or carried to completion during the year. The progress which was made in introducing better conservancy arrangements is better than would appear from the figures, as those of the previous year were swollen by the construction of the tramway and other heavy expenditure in Cawnpore. In many municipalities larger staffs were employed, trenching grounds were purchased, and the conservancy plant was increased. Direct management by the Allahabad board involved considerable outlay on carts and other appliances. The increase in lighting charges is satisfactory, and reflects the greater attention now shown by the boards to this important matter. Plague charges fell from Rs. 1,86,596 to Rs. 1,27,106, the chief diminution being in Cawnpore (Rs. 51,298) and Allahabad (Rs. 35,365). Further measures of prevention and administration in Lucknow involved increased expenditure, and a segregation camp was erected by the Naini Tál board. Police expenditure rose to Rs. 5,37,462, but relief from these charges has been afforded during the current year to the extent of over three and a half lakhs of rupees, and this addition to the boards' resources will enable them to undertake measures of sanitation which will be valuable as a defence against plague. Better supervision, improvements in the pay of the subordinate staff, and the employment of paid secretaries in several municipalities account for the increased cost of general administration and collection of taxes.

Water and drainage works.

20. The expenditure on the water supply in eight of the larger municipalities in which there are water works, amounted to Rs. 4,59,881, and the same municipalities provided Rs. 4,92,893 for the execution and maintenance of drainage works out of a provincial aggregate of Rs. 7,16,176.

Water works.—A detailed account of the year's work has been given in the Sanitary Engineer's annual report.

Drainage.—Satisfactory progress was maintained in the execution of the drainage and sewerage works in Benares. Rs. 1,07,608 were spent out of loan money on drainage, and no less than Rs. 89,084 out of revenue on surface drains. Only the backbone, however, of the sewerage

scheme can be completed with the funds in hand, and the important question of financing the cost of subsidiary sewers and house connections which remain will have to be faced. In Cawnpore the main intercepting sewer and the low level sewers have been completed. Branch sewers are under construction and other subsidiary works are being carried out, but progress had been impeded by the scarcity of labour caused by the epidemic of plague. Two pail depôts were erected during the year, and six latrines and pail depôts are nearing completion. Latrines are also being constructed by several of the mills to connect with the main sewers. The surface drainage of Lucknow is being pushed on. The Narhai drainage works have been completed, and the Maulviganj project is in hand. A complete survey of the city is being made, and the execution of the general scheme, which was postponed for want of funds, will be undertaken by the board from the special grant of Rs. 3,00,000 made by the Government of India and from the loan which the board will now be able to take. In Agra the diversion of the Fort drain has been put in hand, and the intercepting sewer is being constructed. The Muzaffarnagar drainage scheme has been carried through with success, and outfall drains have been constructed for the sullage of Aligarh. A start has been made on the surface drainage of Dehra, and on the important scheme for draining the water-logged town of Kosi. Expensive projects have been sanctioned for Fyzabad and Mirzapur, and many other municipalities are contemplating schemes for drainage improvement.

Education.

21. The expenditure on education rose by Rs. 11,064 to Rs. 1,82,514, but the number of schools which were aided or managed direct fell from 822 to 766, and the number of scholars from 50,132 to 49,057. The expenditure, including the contributions to district boards, works out to 4·7 per cent. of the net income. The Saháranpur board have established an industrial school in order to revive the art of wood-carving for which the town was famous.

Vaccination.

22. In spite of the dread of plague, which hampered vaccination work in many municipalities, the general results were satisfactory. Extra-municipal cases should not have been included in the figures for Muhamdi and Káshipur, and the returns for Dehra are unreliable. Infantile protection requires more attention in Firozabad, Sahaswán, and Sultánpur.

Vital statistics.

23. The number of births recorded fell from 141,391 to 134,590, and the number of deaths was 176,173 as against 161,260 in the preceding year. A widespread epidemic of measles was the cause of a heavy infantile mortality, and cholera visited many municipalities, but the rise in the death-rate was chiefly due to the outbreak of plague in a virulent form in a considerable number of municipalities. The death-rate was highest in Khairabad (102·37), Hardwár Union (99·74), Fatehgarh-*cum*-Farrukhabad (90·96), Cawnpore (90·51), Mainpuri (88·21), Sandíla (84·28), Firozabad (77·81), Nanpara (77·54), Sítápur (75·76), and Gorakhpur (70·94).

Investments.

24. The Sítápur board has increased its reserve for a drainage scheme by investing a further sum of Rs. 6,000. Pilibhit sold out Rs. 5,000 worth of Government paper to carry out public improvements, and in Bareilly Government promissory notes to the value of Rs. 21,500 were disposed of by the board to finance the construction of a market square. A serious decrease in income compelled the Sháhjahánpur board to withdraw Rs. 15,000 from the fund which was being accumulated for the construction of a masonry bridge. The octroi schedule has since been revised, and the board will now have sufficient funds to meet their ordinary expenditure.

Finances of indebted municipalities.

25. A brief account of the financial condition of each municipality which is in debt to Government is given below, in accordance with the letter of the Government of India, No. 138, dated the 16th August 1898.

The resources of these municipalities in the current year have been considerably strengthened by the relief from police charges which has been given.

Agra.—The receipts from octroi remained stationary, and the satisfactory increase in the income from water rate did little more than balance the diminished receipts from rents and tolls. The board increased its liabilities during the year owing to the loan taken for the intercepting sewer and inlet well pipes. Further expenditure will be necessary for the completion of the intercepting sewer and for the extension of the clear water reservoir. The establishment of a free-ganj and the construction of a conservancy tramway are also being contemplated by the board. The increasing burden of debt, due to the execution of these important and necessary works, will need to be met by careful administration of the board's resources.

Aligarh.—The drainage scheme, for which a loan of Rs. 15,000 was taken, was completed within the year. The board are in a strong position financially, and had a balance in hand of Rs. 29,006 at the close of the year.

Allahabad.—The income was adversely affected by plague, but the board had a closing balance of Rs. 44,535 at the end of the year. The new house tax and the relief from police charges will add considerably to their income, and, if further funds are needed, the octroi schedule can be revised so as to bring in much more than the very moderate enhancement which they have recommended. The improvement in the financial position will enable the board to undertake a general drainage scheme and to provide for the more efficient removal of rubbish and for other urgent works.

Benares.—The financial results were, on the whole, satisfactory, and octroi brought in Rs. 4,897 more than in the preceding year.

Cawnpore.—The state of the finances of the board demands serious consideration. Terminal receipts fell by Rs. 43,866, and, if exceptional items be eliminated from both sides of the account, the income was only sufficient to meet the ordinary expenditure apart from plague charges, with some Rs. 5,000 to spare. The board will, in future, be relieved of annual police charges amounting to about Rs. 26,000, but there will also be additional interest on the loans, of about Rs. 25,000, to meet, and over a lakh and a half of rupees will have to be spent in the near future on the duplication of the rising main and other important projects.

Dehra.—The board have still a large balance and their financial position is stable.

Etah.—The loan account was closed during the year.

Jalesar.—The board met their loan charges with ease and are contemplating the repayment of the whole of the balance of the loan during the current year.

Káshipur.—The financial position continues satisfactory.

Lucknow.—A marked improvement has taken place during the year. The net receipts from octroi were the highest on record and the increase amounted to Rs. 14,757. Enhanced rates of octroi duty have recently been sanctioned, and the municipality has been relieved of expenditure exceeding Rs. 50,000 in connection with its police establishment. The grant of three lakhs of rupees by the Government of India has assured the success of the drainage scheme.

Meerut.—The financial position of Meerut is not free from anxiety, and the results of the year's working emphasize the need for additional funds, which the imposition of the house tax and the enhancement of the octroi rates in the current year will do something to meet. The closing balance was depleted owing to the payment in advance on the last day of the year of the half-yearly instalment due on the following day on account of the loan.

Mussoorie.—The balance in hand at the close of the year amounted to Rs. 51,721, but of this sum Rs. 17,109 are earmarked for the improvement of the Landaur bázár as part of the special grant given by the Government. The board are considering a scheme for electric lighting and the extension of the water supply, and further taxation will be necessary to finance the execution of this important project.

Muzaffarnagar.—The drainage scheme, for which the loan of Rs. 25,000 was taken, was completed during the year. The year closed with a balance of over Rs. 10,000, and the board will have no difficulty in meeting their loan obligations.

Naini Tál.—The board discharged its loan liabilities during the year, though the gross receipts fell off by Rs. 3,302. At the close of the year the board had as much as Rs. 46,124 in hand, part of which, however, represents the unexpended balance of the special grant of Rs. 40,000, which was given by the Government to enable certain urgent sanitary improvements to be carried out.

General results.

26. Plague was again prevalent in many of the municipalities of the province, but on the whole the year was one of continued prosperity. Activity in sanitary matters was the most prominent feature of the year's administration, and the liberal subsidies given by the Government to the poorer municipalities enabled them to carry out much useful work. In the current year the boards' resources have been augmented by the relief afforded to them from police charges and by a more liberal standard of octroi rates, and steady progress in the direction of sanitary reform is to be looked for.

The working of the octroi administration needs closer supervision in Hardwár, Bulandshahr, Dhampur, Sambhal, Jalesar, Khairabad and Fyzabad; in several of these municipalities the arrangements for granting refunds were inadequate. The most serious irregularity occurred in Mirzapur, where embezzlements were detected in several departments of the municipality.

The Examiner of Local Fund Accounts notices the general and sustained improvement in the municipal accounts, which he attributes mainly to a desire in the offices to keep up the standard of efficiency now attained. The most important defect brought to light is the want in certain municipalities of a complete and accurate record of the land and other immovable property under the management of the boards. A provincial list of municipal officials in the higher grades has been opened in the Examiner's office, in order to give a wider field of selection for vacant posts.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions, United Provinces, for information and communication to the chairmen of the municipal boards in their respective divisions.

Ordered also that a copy of this resolution be published in the *United Provinces Government Gazette* for general information.

By order &c.,

J. M. HOLMS,

Secretary to Government,
United Provinces of Agra and Oudh.

Abstract of Statement No. I, showing the constitution of municipal boards (1903-1904).

Number of municipalities under Act I of 1900	104	(*b*) Elected	1,030
Population within municipal limits ...	3,221,658	(*c*) Nominated	195
Number of towns of which the municipal boards are—		Of the above—	
(*a*) Elected	0	(*d*) Officials	345
(*b*) Elected and appointed ...	102	(*e*) Non-officials	1,050
(*c*) Appointed	2	(*f*) Europeans	267
Aggregate number of members of municipal boards—		(*g*) Natives	1,128
(*a*) *Ex officio*	170		

Abstract of Statement No. II, showing the system of taxation in force, and giving the provincial totals of income (1903-1904).

System of taxation.	Municipalities.
(*a*) Octroi in force in	82
(*b*) Tax on houses and lands in force in...	23
(*c*) Tax on animals and vehicles in force in	23
(*d*) Tax on professions and trades in force in...	60
(*e*) Tolls on roads and ferries in force in	7
(*f*) Water-rate in force in... ...	5
(*g*) Conservancy (including scavenging and latrine rates) in force in ...	5
(*h*) Servants' tax in force in ...	2
(*i*) Tax on lake frontage and boats in force in	1
(*j*) Tax according to circumstances and property in force in ...	11
(*k*) Terminal tax in force in ...	1
(*l*) Terminal toll in force in ...	1
(*m*) Tax on animals for slaughter in force in	1
(*n*) Mooring tax in force in ...	1
(*o*) Pilgrim tax in force in ...	1

Total income.	Rs.
(*a*) Octroi, class I	16,13,415
Ditto II	1,80,911
Ditto III	1,72,189
Ditto IV	2,04,838
Ditto V	1,62,844
Ditto VI	68,475
Ditto VII	4,79,752
Ditto VIII	1,27,776
Composition for octroi ...	63,088
(*b*) Tax on houses and lands ...	1,89,696
(*c*) Tax on animals and vehicles ...	54,296
(*d*) Tax on professions and trades ...	1,48,377
(*e*) Tolls on roads and ferries ...	1,17,828
(*f*) Water-rate	2,83,334
(*g*) Conservancy (including scavenging and latrine rates) ...	45,777
(*h*) Servants' tax	8,354
(*i*) Tax on lake frontage and boats ...	779
(*j*) Tax according to circumstances and property	38,363
(*k*) Terminal tax	1,90,884
(*l*) Terminal toll	50,612
(*m*) Tax on animals for slaughter ...	7,484
(*n*) Mooring tax	300
(*o*) Pilgrims' tax	32,757
Realizations under special acts ...	1,17,166
Revenue derived from municipal powers apart from taxation	10,14,561
Grants and contributions (for general and special purposes)	4,43,286
Miscellaneous	52,373
Extraordinary and debt	13,15,044
Total income of the year, excluding opening balance	71,84,559
Total income of the year, including opening balance	88,33,135

	Rs. a. p.
Incidence of taxation per head of population	1 4 1
Incidence of income per head of population	2 2 2

Abstract of Statement No. III, giving the provincial totals of expenditure (1903-1904).

	Rs.
General administration and collection charges.	
(*a*) Office establishment, inspection, honorary magistrates' establishment	2,59,230
(*b*) Collection of taxes (including bonded warehouses, establishments, purchase of account-books, money-boxes, repairs to outposts, &c.) ...	4,10,480
(*c*) Collection of tolls on roads and ferries, &c.	19,040
(*d*) Survey of land	13,554
(*e*) Refunds	5,818
(*f*) Pensions and gratuities ...	3,913
Public safety.	
(*a*) Fire (establishment, purchase of fire engines, buckets, repairs, &c.)	5,268
(*b*) Lighting (establishment, purchase of lanterns, oil, repairs, &c.) ...	1,82,130
(*c*) Police (establishment, purchase of clothing, repairs, &c.) ...	5,37,462
(*d*) Rewards for the destruction of wild animals and snakes ...	536
Public health and convenience.	
(*a*) Water-supply { Capital outlay ...	1,03,566
(*a*) Water-supply { Establishment, repairs, &c. ...	3,97,366
(*b*) Drainage ... { Capital outlay ...	6,23,731
(*b*) Drainage ... { Establishment, repairs, &c. ...	92,445
(*c*) Conservancy (including road cleaning and watering) and latrines...	12,61,023
(*d*) Hospitals and dispensaries ...	1,64,518
(*e*) Vaccination	26,928
(*f*) Markets and slaughter-houses ...	78,127
(*g*) Pounds	26,375
(*h*) Dâk bungalows and saráis ...	13,940
(*i*) Arboriculture, public gardens, and experimental cultivation ...	49,042
(*j*) Veterinary charges	1,490
(*k*) Registration of births and deaths...	7,836
(*l*) Public works	7,09,365
Public instruction	2,43,077
Contributions	1,53,819
Miscellaneous.	
(*a*) Interest on loans. { For previous years	*Nil.*
(*a*) Interest on loans. { For current year ...	3,54,088
(*b*) Actual cost of work done for private individuals ...	2,546
(*c*) Discount	20,000
(*d*) Miscellaneous	4,32,345
Extraordinary and debt.	
(*a*) Investments	5,997
(*b*) Payments to Sinking Fund ...	8,766
(*c*) Repayments of loans ...	5,49,712
(*d*) Advances	42,596
(*e*) Deposits	8,664
Total expenditure ...	68,14,793
Closing balance ...	20,18,342
GRAND TOTAL ...	88,33,135

STATEMENT No. I.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1904.

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
MEERUT.	Dehra Dún	1	Dehra ...	Act I of 1900.	24,039	3	1	*13	17	5	12	8	9
		2	Mussoorie ...		14,689	...	3	*12	15	4	11	13	2
	Saháranpur.	3	Saháranpur ...		66,254	3	1	*13	17	3	14	5	12
		4	Hardwár Union		25,597	3	1	*13	17	3	14	2	15
		5	Deoband ...		20,167	2	1	*9	12	3	9	2	10
		6	Roorkee ...		14,197	2	1	*10	13	2	11	3	10
	Muzaffarnagar.	7	Muzaffarnagar...		23,444	1	2	*9	12	4	8	3	9
		8	Kándhla ...		11,563	2	1	*9	12	3	9	2	10
		9	Kairána ...		19,304	1	2	*9	12	3	9	2	10
	Meerut ...	10	Meerut ...		78,740	2	3	*16	21	4	17	4	17
		11	Gháziabad ...		11,275	1	1	*10	12	3	9	2	10
		12	Sháhdara ...		5,540	1	1	*7	9	3	6	2	7
		13	Baraut ...		7,703	1	1	*7	9	2	7	2	7
		14	Bághpat ...		5,972	1	1	*7	9	3	6	2	7
		15	Hápur ...		17,796	1	1	*10	12	3	9	2	10
		16	Pilkhua ...		5,859	1	1	*7	9	3	6	2	7
		17	Sardhana ...		12,467	...	2	*10	12	3	9	2	10
		18	Mawána ...		9,207	1	1	*7	9	3	6	2	7
	Bulandshahr.	19	Bulandshahr ...		18,959	...	2	*7	9	3	6	3	6
		20	Anúpshahr ...		8,601	...	2	*7	9	3	6	2	7
		21	Khurja ...		29,277	1	2	*10	13	3	10	2	11
		22	Sikandrabad ...		18,290	...	2	*7	9	3	6	2	7
	Aligarh ...	23	Koil (Aligarh)		70,434	2	2	*13	17	3	14	3	14
		24	Háthras ...		42,578	2	2	*13	17	3	14	2	15
		25	Atrauli ...		16,561	...	2	*10	12	3	9	2	10
		26	Sikandra Rao ...		11,372	1	2	*9	12	3	9	2	10
			Divisional Total	...	589,885	32	41	254	327	81	246	78	249

* Includes chairman.

The joint or senior assistant magistrate is an *ex officio* member of every board.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1904—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Agra.	Muttra ...	27	Muttra ..		57,114	1	3	*13	17	4	13	3	14
		28	Brindaban ...		22,717	...	3	*10	13	4	9	3	10
		29	Kosi ...		9,565	1	1	*10	12	3	9	2	10
	Agra ...	30	Agra† ...		165,981	2	*3	16	21	3	18	4	17
		31	Fatehpur-Sikri		7,147	5	2	*1	8	4	4	2	6
		32	Firozabad ...		16,849	...	2	*10	12	3	9	2	10
	Farrukhabad.	33	Fatehgarh *cum* Farrukhabad.	Act I of 1900.	63,278	2	2	*13	17	4	13	3	14
	Mainpuri...	34	Mainpuri ...		19,000	2	1	*9	12	3	9	2	10
	Etáwah ...	35	Etáwah ...		42,570	1	2	*11	14	3	11	4	10
	Etah ...	36	Etah ...		8,796	1	2	*9	12	3	9	1	11
		37	Soron ...		12,175	...	2	*7	9	3	6	1	8
		38	Kásganj ..		19,686	1	2	*9	12	3	9	1	11
		39	Marehra ...		8,622	5	1	*1	7	2	5	1	6
		40	Jalesar ...		14,348	...	2	*7	9	3	6	...	9
			Divisional Total	...	467,848	21	28	126	175	45	130	29	146
Rohilkhand.	Bareilly ...	41	Bareilly† ...		117,380	3	*4	18	25	4	21	4	21
	Bijnor ...	42	Bijnor ...		17,583	2	1	*9	12	4	8	2	10
		43	Chándpur ...		12,586	2	1	*9	12	2	10	1	11
		44	Dhámpur ...		7,027	...	1	*10	11	2	9	1	10
		45	Nagína ...	Act I of 1900.	21,412	2	1	*9	12	3	9	2	10
		46	Najíbabad ...		19,568	1	1	*9	11	3	8	2	9
	Budaun ...	47	Budaun ...		39,031	2	1	*10	13	3	10	2	11
		48	Bilsi ...		6,035	7	1	*1	9	4	5	2	7
		49	Ujháni ...		7,917	1	1	*7	9	3	6	2	7
		50	Sahaswán ...		18,004	1	2	*10	13	3	10	2	11

* Includes chairman.

The Magistrate of the district is *ex officio* chairman in the municipalities marked †.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1904*—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Appointed.		Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
						By name.	By virtue of office.						
ROHILKHAND—(*concluded*).	Moradabad	51	Moradabad† ...	Act I of 1900.	75,128	2	*3	13	18	4	14	4	14
		52	Chandausi ...		25,711	1	1	*9	11	1	10	1	10
		53	Amroha ...		40,077	2	1	*11	14	3	11	2	12
		54	Sambhal ...		39,715	1	2	*10	13	2	11	1	12
	Sháhjahán-pur ...	55	Sháhjahánpur...		73,544	3	1	*13	17	3	14	3	14
		56	Tilhar ...		19,091	2	1	*9	12	3	9	2	10
	Pilibhít ...	57	Pilibhít ...		33,490	2	1	*10	13	3	10	2	11
		58	Bisalpur ...		9,851	2	1	*10	13	5	8	2	11
			Divisional Total	...	583,150	36	25	177	238	55	183	37	201
ALLAHABAD.	Cawnpore	59	Cawnpore ...	Act I of 1900.	172,674	3	1	*22	26	4	22	7	19
	Fatehpur...	60	Fatehpur ...		19,281	2	1	*9	12	4	8	2	10
	Bánda ...	61	Bánda ...		22,565	1	1	*13	15	3	12	2	13
	Allahabad	62	Allahabad† ...		159,545	3	*4	21	28	8	20	9	19
	Jhánsi ...	63	Jhánsi† ...		47,881	2	*4	10	16	4	12	4	12
		64	Lalitpur† ...		11,560	8	*4	...	12	4	8	1	11
		65	Mau Ránipur ...		17,231	2	1	*9	12	4	8	2	10
	Jalaun ...	66	Orai† ...		8,458	...	*3	6	9	3	6	1	8
		67	Kálpi† ...		10,139	...	*3	6	9	3	6	1	8
		68	Kunch† ...		15,888	...	*3	6	9	3	6	1	8
			Divisional Total	...	485,222	21	25	102	148	40	108	30	118
BENARES.	Benares ...	69	Benares† ...	Act I of 1900.	204,373	5	*2	18	25	4	21	3	22
	Mirzapur	70	Mirzapur ...		66,071	3	1	*13	17	4	13	6	11
		71	Chunár ...		9,926	2	1	*10	13	3	10	2	11
	Jaunpur ...	72	Jaunpur ...		42,771	2	2	*13	17	4	13	2	15
	Gházipur...	73	Gházipur ...		39,429	2	2	*13	17	3	14	3	14
	Ballia ...	74	Ballia ...		15,278	2	1	*10	13	5	8	2	11
			Divisional Total	...	377,848	16	9	77	102	23	79	18	84

* Includes chairman.

The Magistrate of the district is *ex officio* chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1904—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Appointed.		Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
						By name.	By virtue of office.						
Gorakhpur.	Gorakhpur	75	Gorakhpur ...	Act I of 1900.	63,377	4	1	*16	21	2	19	2	19
	Azamgarh	76	Azamgarh ...		18,835	2	1	*9	12	3	9	2	10
			Divisional Total	...	82,212	6	2	25	33	5	28	4	29
Kumaun.	Almora ...	77	Almora ...	Act I of 1900.	7,007	2	1	*10	13	3	10	4	9
	Naini Tál	78	Naini Tál† ...		14,220	3	*4	4	11	6	5	8	3
		79	Káshipur ...		12,023	...	2	*10	12	3	9	2	10
		80	Haldwáni† ...		6,624	8	*4	...	12	4	8	2	10
			Divisional Total	...	39,874	13	11	24	48	16	32	16	32
Lucknow.	Lucknow...	81	Lucknow† ...	Act I of 1900.	240,649	5	*3	24	32	4	28	7	25
	Unao ...	82	Unao ...		13,109	2	1	*10	13	3	10	3	10
	Rae Bareli	83	Rae Bareli ...		15,880	2	1	*10	13	3	10	3	10
	Sítapur ...	84	Sítápur ...		18,954	...	2	*10	12	3	9	2	10
		85	Khairabad ...		13,774	...	1	*10	11	2	9	2	9
	Hardoi ...	86	Hardoi ...		12,174	2	1	*10	13	4	9	2	11
		87	Sháhabad ...		20,036	2	1	*10	13	3	10	2	11
		88	Sándila ...		16,843	2	1	*10	13	3	10	2	11
		89	Sándi ...		9,072	1	1	*10	12	3	9	2	10
		90	Pihání ...		7,616	1	1	*7	9	3	6	2	7
	Kheri ...	91	Lakhimpur ...		10,110	2	1	*9	12	4	8	3	9
		92	Muhamdi ...		6,278	*2	1	9	12	2	10	1	11
			Divisional Total	...	384,495	21	15	129	165	37	128	31	134

* Includes chairman.

The Magistrate of the district is *ex-officio* chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1904—(concluded).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
FYZABAD.	Fyzabad	93	Fyzabad ...	Act I of 1900.	68,988	4	1	*15	20	2	18	3	17
		94	Tánda ...		19,853	...	2	*11	13	3	10	2	11
	Gonda ...	95	Gonda ...		15,811	2	1	*10	13	5	8	2	11
		96	Nawábganj ...		7,047	2	1	*10	13	4	9	2	11
		97	Utraula ...		6,756	1	1	*10	12	3	9	1	11
		98	Balrámpur ...		16,723	*2	1	9	12	3	9	1	11
	Bahraich	99	Bahraich ...		27,304	2	1	*11	14	5	9	3	11
		100	Nánpára ...		10,601	1	2	*10	13	3	10	1	12
		101	Bhinga ...		5,972	...	1	*10	11	2	9	1	10
	Sultánpur	102	Sultánpur ...		9,550	2	1	*10	13	4	9	3	10
	Partábgarh	103	Bela (Partábgarh).		8,041	11	1	*1	13	5	8	3	10
	Bara Banki	104	Nawábganj (Bara Banki).†		14,478	2	*1	9	12	4	8	2	10
			Divisional Total ...	...	211,124	29	14	116	159	43	116	24	135
			GRAND TOTAL	...	3,221,658	195	170	1,030	1,395	345	1,050	267	1,128

* Includes chairman.

The Magistrate of the district is *ex officio* chairman in the municipalities marked†.

STATEMENT No. II.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	34,763	21,32 6	1,182	2,208	2,110	1,474
		2	Mussoorie ...	*34,033	...	...	...	...	...
	Saháranpur	3	Saháranpur ...	40,952	30,528	2,608	3,551	5,546	4,138
		4	Hardwár Union	41,734	18,836	520	1,379	2,126	686
		5	Deoband ...	8,415	5,903	273	627	1,991	579
		6	Roorkee ...	9,346	7,844	1,045	1,320	727	712
	Muzaffarnagar.	7	Muzaffarnagar...	†21,820	8,899	949	963	1,533	1,740
		8	Kándhla ...	3,162	4,224	333	251	283	176
		9	Kairána ...	10,002	7,866	432	686	293	382
	Meerut ...	10	Meerut ...	31,868	83,191	5,680	6,950	12,144	9,613
		11	Gháziabad ...	10,476	8,696	581	267	899	398
		12	Sháhdara ...	274	...	...	...	...	...
		13	Baraut ...	3,695	2,862	119	308	281	242
		14	Bághpat ...	1,558	2,384	280	127	319	151
		15	Hápur ...	21,008	7,022	464	638	2,177	1,205
		16	Pilkhua ...	323	...	...	...	...	...
		17	Sardhana ...	1,377	6,082	476	373	534	650
		18	Mawána ...	‡683	...	...	...	...	...
	Bulandshahr	19	Bulandshahr ...	8,481	11,267	...	915	1,170	754
		20	Anúpshahr ...	8,163	4,091	...	466	431	274
		21	Khurja ...	12,548	16,174	...	1,221	2,587	1,722
		22	Sikandrabad ...	§9,987	10,117	...	922	2,059	914
	Aligarh ...	23	Koil (Aligarh)	**34,326	*47,419	6,231	2,680	5,368	3,415
		24	Háthras ...	14,631	5,384	...	3,356	1,244	1,291
		25	Atrauli ...	8,985	8,730	426	473	457	433
		26	Sikandra Rao...	4,847	5,385	943	402	389	218
			Divisional Total	3,77,457	3,24,230	22,542	30,083	44,668	31,167

* The difference of Rs. 10,000 is due to an incorrect credit in the treasury in 1902-03.
† The difference of Rs. 6 is due to an incorrect credit last year.
‡ The difference of Rs 7 is due to an incorrect credit last year.

of Agra and Oudh during the year ending the 31st March 1904.

6

Municipal rates and taxes.

Octroi (*a*).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
(*f*)	(*g*)	(*h*)	(*i*)								
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,576	9,283	1,513	...	40,672	20	...	...	...	...	...	1,984
...	...	...	...	...	32,029	3,604	2,588	50,096	...	...	18,850
3,596	12,126	2,563	...	64,656	2,234	...	...	...	...	...	...
405	5,687	1,620	...	31,259	...	...	...	...	...	...	...
807	3,853	607	...	14,640	...	...	...	...	...	...	...
555	2,969	518	313	16,003	3,011	...	...	...	...	...	...
1,585	3,918	1,092	400	21,079	6,260	656	...	...	...	...	...
112	1,169	31	48	6,627	...	...	...	...	...	...	...
...	1,919	...	...	11,578	...	...	...	...	...	...	...
2,821	17,697	3,321	2,376	1,43,793	...	...	227	...	...	...	...
255	1,993	325	...	13,414	831	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...	...	...	...
85	1,238	271	...	5,406	...	154	...	...	...	...	...
48	633	115	...	4,057	...	338	...	...	...	...	...
394	3,856	1,071	...	16,827	...	...	1,588	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
400	1,720	270	...	10,505	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
214	3,500	448	...	18,268	...	...	...	...	...	...	...
74	893	105	...	6,334	...	831	...	...	...	...	...
221	5,183	864	...	27,972	...	...	...	...	...	...	...
158	2,648	464	...	17,282	...	...	...	...	...	...	...
1,224	9,181	5,072		80,593	...	...	644	...	...	...	...
556	...	3,482	38,116	53,429	...	...	2,972	...	...	...	...
245	1,650	507	...	12,921	...	...	65	...	...	...	...
208	1,518	240	...	9,303	...	...	36	...	...	...	...
15,539	92,634	24,499	41,256	6,26,618	44,385	5,583	8,120	50,096	...	...	20,834

§ Includes an imprest of Rs. 8 excluded from the closing balance last year.
§§ This includes an imprest of Rs. 25 excluded from the closing balance last year.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—					
				Other taxes (to be specified in detail in as many columns as may be					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax. (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra	20	...	...	...	...	...
		2	Mussoorie ...	...	...	...	...	...	...
	Saháranpur	3	Saháranpur ...	...	...	...	...	...	...
		4	Hardwár Union	...	...	...	...	...	32,757
		5	Deoband ...	...	...	...	...	...	...
		6	Roorkee ...	...	...	...	...	...	...
	Muzaffarnagar.	7	Muzaffarnagar...	...	...	...	...	...	...
		8	Kándhla ...	...	...	...	...	...	...
		9	Kairána ...	...	...	...	...	...	...
	Meerut ...	10	Meerut ...	...	...	...	...	...	...
		11	Ghéziabad ...	...	...	..	...	...	...
		12	Sháhdara ...	...	...	1,320	...	...	...
		13	Barant ...	...	...	...	...	...	...
		14	Bághpat ...	...	...	...	...	...	...
		15	Hápur ...	...	...	...	...	...	...
		16	Pilkhua ...	...	...	2,512	...	...	...
		17	Sardhana ...	...	...	...	...	...	...
		18	Mawána ...	...	...	3,214	...	...	...
	Bulandshahr	19	Bulandshahr ...	...	...	...	...	...	...
		20	Anúpshahr ...	...	...	...	...	...	...
		21	Khurja ...	...	...	...	...	...	...
		22	Sikandrabad ...	...	...	...	...	...	...
	Aligarh ...	23	Koil (Aligarh)...	...	...	...	...	...	...
		24	Háthras ...	...	...	...	...	...	...
		25	Atrauli ...	...	...	...	...	...	...
		26	Sikandra Rao...	...	...	...	...	...	...
			Divisional Total	20	...	7,046	...	...	32,757

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

			7					8			
(concluded).			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
necessary).											
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, sarais, dâk bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	42,696	738	1,057	...	...	1,795	1,733	390	198	193
7,484	...	1,14,651	93	...	...	...	93	4,178	91	...	...
...	...	66,890	645	195	...	174	1,014	3,728	333	15,867	256
...	...	64,016	958	...	...	1,007*	1,965	3,236	70	1,431	9
...	...	14,640	210	...	...	...	210	348	172	558	195
...	...	19,014	354	194	...	...	548	4,926	706	410	...
...	...	27,995	580	...	...	...	580	1,482	340	977	93
...	...	6,627	288	...	...	...	288	29	225	254	266
...	...	11,578	420	...	...	...	420	396	112	1,100	127
...	...	1,44,020	371	445	...	28	844	2,823	1,825	10,778	2,766
...	...	14,245	346	42	...	...	388	464	299	187	...
...	...	1,320	329	...	...	...	329	280	1	211	...
...	...	5,560	317	...	...	...	317	70	33	850	...
...	...	4,395	157	...	...	...	157	359	65	460	...
...	...	18,415	165	...	...	...	165	24	38	2,765	681
...	...	2,512	135	...	...	...	135	23	10	240	...
...	...	10,505	290	...	...	...	290	30	81	612	...
...	...	3,214	251	...	...	...	251	5	...	510	...
...	...	18,268	606	191	...	24	821	1,285	267	1,470	...
...	...	7,165	374	...	...	...	374	325	702	323	148
...	...	27,972	676	148	...	...	824	1,501	227	3,681	89
...	...	17,282	317	240	...	...	557	346	157	1,499	...
...	...	81,237	799	633	...	112	1,544	1,585	909	3,204	368
...	...	56,401	411	723	...	260	1,394	1,458	298	829	308
...	...	12,986	290	214	...	...	504	67	93	733	324
...	...	9,339	458	244	...	...	702	226	137	447	210
7,484	...	8,02,943	10,578	4,326	...	1,605	16,509	30,927	7,581	49,594	6,033

* On account lodging-house fees.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*.)	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	...	700	...	...	...	...	...
		2	Mussoorie ...	...	...	...	...	88	...	...
	Saháranpur	3	Saháranpur ...	...	1,994	...	...	11	44	...
		4	Hardwár Union	...	...	...	...	11	...	...
		5	Deoband ...	...	366	...	...	...	...	...
		6	Roorkee ...	...	...	...	...	5	...	...
	Muzaffarnagar.	7	Muzaffarnagar	...	210	...	...	...	...	...
		8	Kándhla ...	...	541	...	...	...	...	...
		9	Kairána ...	...	438	...	...	...	579	...
	Meerut ...	10	Meerut ...	...	17,006	...	1,464	59	...	...
		11	Gháziabad ...	...	779	...	...	9	...	...
		12	Sháhdara ...	...	126	...	...	...	...	...
		13	Baraut ...	...	210	...	...	...	...	...
		14	Bághpat ...	...	520	...	...	...	...	...
		15	Hápur ...	...	725	...	...	...	...	...
		16	Pilkhua ...	...	411	...	...	...	...	...
		17	Sardhana ...	...	256	...	..	...	...	...
		18	Mawána ...	...	620	...	...	...	...	...
	Bulandshahr	19	Bulandshahr ...	...	1,940	...	...	...	...	...
		20	Anúpshahr ...	...	58	...	...	...	...	...
		21	Khurja ...	...	1,901	...	...	...	...	...
		22	Sikandrabad ...	...	600	...	...	8	...	...
	Aligarh ...	23	Koil (Aligarh)	...	2,891	...	...	21	...	...
		24	Háthras ...	...	1,482	...	...	14	...	...
		25	Atrauli ...	...	492	...	...	10	...	...
		26	Sikandra Rao ...	...	233	...	...	...	...	...
			Divisional Total	...	34,499	...	1,464	236	623	...

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	15	492	...	...	...	...	3,706	400	...	...	...	...	...
707	...	529	...	...	...	...	4,901	30,000	...	...	154	...	250
...	...	378	...	...	...	...	23,318	...	...	...	...	148	500
...	...	244	175	...	...	...	5,176	...	...	...	...	...	...
...	...	170	679	...	...	...	2,488	20,000	...	...	...	...	...
...	...	145	...	...	...	...	6,192	1,500	...	...	...	...	...
...	...	314	14	...	...	...	3,430	1,500	...	...	...	...	...
...	...	100	...	...	...	...	1,415	2,500	...	...	...	...	...
...	...	72	25	...	...	...	2,849	1,500	...	...	...	...	...
3,320	...	386	766	...	...	...	41,193	9,672	...	...	20,328	...	240
122	...	156	171	...	...	...	2,187	...	...	...	...	...	...
...	...	13	...	...	...	...	631	2,500	...	...	...	...	...
...	...	16	73	...	...	...	1,252	2,500	...	...	...	...	...
...	...	62	...	...	...	...	1,466	2,500	...	...	...	...	...
54	1	57	77	...	...	...	4,422	1,500	...	...	...	50	...
...	...	21	...	...	...	...	705	2,500	...	...	...	...	...
...	...	161	...	..	...	...	1,140	2,500	...	...	...	...	...
...	...	18	...	...	...	...	1,153	2,500	...	...	...	...	...
...	...	318	...	...	...	...	5,280	...	...	...	...	...	...
...	...	86	...	...	...	...	1,642	1,500	...	...	...	...	...
...	...	215	...	...	...	...	7,614	1,500	...	...	...	...	...
...	1	173	...	...	...	...	2,784	1,500	...	...	...	...	...
..	...	1,567	41	...	...	...	10,586	1,500	...	...	...	...	...
...	...	647	1,847	...	...	...	6,883	...	...	...	...	...	...
...	...	295	...	...	...	...	2,014	1,500	...	...	...	...	...
...	...	215	18	...	...	...	1,486	1,500	...	...	...	...	...
4,203	17	6,850	3,886	...	...	...	1,45,913	92,572	...	...	20,482	198	990

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	330	...	...	730	...	...	...
		2	Mussoorie ...	...	...	...	30,404	200	3,920	4,120
	Saháranpur	3	Saháranpur ...	...	...	...	648	...	305	305
		4	Hardwár Union	...	...	...	...	...	48	48
		5	Deoband ...	...	...	...	20,000	20	30	50
		6	Roorkee ...	...	...	...	1,500	...	93	93
	Muzaffarnagar.	7	Muzaffarnagar...	...	...	...	1,500	327	873	1,200
		8	Kándhla ...	...	...	...	2,500	...	33	33
		9	Kairána ...	...	...	...	1,500	...	...	...
	Meerut ...	10	Meerut ...	...	...	...	30,240	874	1,088	1,962
		11	Gháziabad ...	...	...	...	...	...	117	117
		12	Sháhdara ...	...	...	...	2,500	...	26	26
		13	Baraut ...	...	...	...	2,500	...	71	71
		14	Bághpat ...	...	...	...	2,500	...	...	...
		15	Hápur ...	...	...	...	1,550	...	180	180
		16	Pilkhua ...	...	...	...	2,500	...	18	18
		17	Sardhana ...	...	...	...	2,500	...	677	677
		18	Mawána ...	...	...	...	2,500	...	40	40
	Bulandshahr	19	Bulandshahr ...	...	...	...	...	47	212	259
		20	Anúpshahr ...	...	...	...	1,500	...	170	170
		21	Khurja ...	...	...	...	1,500	...	317	317
		22	Sikandrabad ...	...	...	...	1,500	25	183	208
	Aligarh ...	23	Koil (Aligarh)	...	...	...	1,500	...	424	424
		24	Háthras ...	...	...	...	...	...	1,147	1,147
		25	Atrauli ...	...	...	...	1,500	...	174	174
		26	Sikandra Rao ...	...	...	...	1,500	13	...	13
			Divisional Total	330	...	...	1,14,572	1,506	10,146	11,652

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	10,000	...	...	...	...	9	10,009	58,936	93,699	1 12 5	2 7 3
...	...	...	...	20	...	2,125	2,145	1,56,314	1,90,347	7 12 11	10 10 3
...	...	...	...	...	19	360	379	92,554	1,33,506	1 0 2	1 6 4
...	...	...	...	...	20,000	...	20,000	91,205	1,32,939	2 8 0	3 9 0
...	...	...	...	...	...	...	...	37,388	45,803	0 11 7	1 13 8
...	...	...	...	...	...	25	25	27,372	36,718	1 1 9	1 9 6
...	...	...	...	...	...	...	...	34,705	56,525	1 3 1	1 7 8
...	...	...	...	...	...	...	...	10,863	14,025	0 9 2	0 15 0
...	...	...	...	...	...	...	...	16,347	26,349	0 9 7	0 13 7
...	...	...	...	...	...	450	450	2,18,709	2,50,577	1 3 6	1 13 7
...	...	...	...	...	...	100	100	17,037	27,513	1 4 3	1 8 2
...	...	...	...	...	...	...	...	4,806	5,080	0 3 10	0 13 11
...	...	...	...	...	...	...	...	9,700	13,395	0 11 7	1 4 2
...	...	...	...	...	...	...	...	8,518	10,076	0 11 9	1 6 10
...	...	...	...	...	...	...	...	24,732	45,740	1 0 7	1 6 3
...	...	...	...	...	...	...	...	5,870	6,193	0 6 10	1 0 0
...	...	...	...	...	...	...	...	15,112	16,489	0 13 6	1 3 5
...	...	...	...	...	...	...	...	7,158	7,841	0 5 7	0 12 5
...	...	...	...	...	...	50	50	24,678	33,159	0 15 5	1 4 10
...	...	...	...	...	...	...	...	10,851	19,014	0 13 4	1 4 2
...	...	...	...	...	...	...	...	38,227	50,775	0 15 3	1 4 11
...	...	...	...	750	...	...	750	23,081	33,068	0 15 1	1 4 2
...	...	...	...	...	...	14	14	95,305	1,29,631	1 2 5	1 5 8
...	...	...	...	...	...	...	...	65,825	80,456	1 5 2	1 8 9
...	...	...	...	...	...	...	...	17,178	26,163	0 12 7	1 0 7
...	...	...	...	...	...	...	...	13,040	17,887	0 13 2	1 2 4
...	10,000	...	...	770	20,019	3,133	33,922	11,25,511	15,02,968	1 4 4	1 12 4

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	19,119	39,056	1,808	3,757	3,464	2,381
		28	Brindaban ...	8,024	12,436	85	1,121	1,924	415
		29	Kosi ...	13,096	2,773	592	476	741	502
	Agra ...	30	Agra ...	13,226	1,33,049	16,403	11,540	14,981	7,918
		31	Fatehpur-Sikri	3,142	3,832	544	198	...	169
		32	Firozabad ...	15,683	7,492	812	24	714	327
	Farrukhabad	33	Fatehgarh *cum*-Farrukhabad.	26,449	36,174	3,097	4,304	3,683	3,582
	Mainpuri ...	34	Mainpuri ...	8,880	9,649	535	395	537	536
	Etáwah ...	35	Etáwah ...	23,973	21,721	1,697	1,789	1,961	1,708
	Etah ...	36	Etah ...	8,477	8,725	445	486	582	287
		37	Soron ...	8,578	3,239	665	777	837	264
		38	Kásganj ...	7,804	5,584	1,081	1,148	1,808	1,933
		39	Marehra ...	1,062	2,882	524	247	247	121
		40	Jalesar ...	4,424	7,497	402	656	484	311
			Divisional Total	1,61,937	2,94,109	28,690	26,918	31,963	20,454
ROHILKHAND.	Bareilly ...	41	Bareilly ...	34,414	72,173	7,458	11,865	11,949	10,846
	Bijnor ...	42	Bijnor ...	*2,747	7,112	437	805	1,007	330
		43	Chándpur ...	4,858	4,255	409	479	470	452
		44	Dhámpur ...	3,206	2,737	147	420	988	335
		45	Nagína ...	2,632	6,499	761	1,235	1,540	1,263
		46	Najíbabad ...	9,634	8,900	608	1,575	1,504	1,293
	Budaun ...	47	Budaun ...	24,913	17,504	1,726	1,313	1,636	1,442
		48	Bilsi ...	747	...	...	...	...	...
		49	Ujháni ...	2,1[illegible]	...	...	...	...	...
		50	Sahaswán ...	3,228	...	...	...	...	...

* Difference of Re. 1 due to compounding fractions of a rupee.

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

6

Municipal rates and taxes.

Octroi (*a*).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water- rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
984	9,945	2,545	33	63,973	...	...	...	...	...	...	...
155	2,471	592	...	19,199	...	...	245	...	...	...	...
99	2,288	620	...	8,091	...	...	710	...	...	...	...
5,133	44,165	9,171	31	2,42,391	...	11,124	...	34,550	67,772	...	...
151	750	...	...	5,644	...	...	...	...	...	...	...
1	2,573	369	...	12,312	...	...	85	...	...	...	...
321	2,594	3,102	...	56,857	...	1,139	1,017	...	...	...	...
489	3,045	890	10	16,086	...	...	300	...	...	...	...
1,196	9,131	1,759	21	40,983	...	381	904	...	...	...	...
...	2,436	627	...	13,588	...	...	147	...	...	...	...
...	1,926	665	...	8,373	...	...	1,108	...	...	...	...
222	3,083	1,240	...	16,099	...	...	879	...	...	...	...
47	579	77	...	4,724	...	...	...	...	...	...	...
229	1,735	...	...	11,314	...	...	...	...	...	...	...
9,027	86,721	21,657	95	5,19,634	...	12,644	5,395	34,550	67,772	...	...
1,579	25,009	5,847	474	1,47,200	3,260	...	8,033	...	...	...	...
247	1,770	330	23	12,061	...	...	603	...	...	...	...
244	1,748	163	...	8,220	...	...	...	...	...	...	...
276	807	588	...	6,298	...	...	446	...	...	...	...
633	2,806	406	...	15,143	...	...	157	...	...	...	...
680	4,529	1,297	...	20,386	...	...	...	...	...	...	...
...	5,919	1,541	897	31,978	147	...	646	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—					
				Other taxes (to be specified in detail in as many columns					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra... ...	...	...	...	...	...	...
		28	Brindaban ...	...	...	...	...	...	...
		29	Kosi ...	...	...	...	...	...	...
	Agra ...	30	Agra ...	...	...	...	...	...	...
		31	Fatehpur-Sikri	...	...	...	...	...	...
		32	Firozabad ...	...	...	...	...	...	...
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	...	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	...	...
	Etáwah ...	35	Etáwah ...	...	...	...	...	...	...
	Etah ...	36	Etah ...	...	...	...	...	...	...
		37	Soron ...	...	...	...	...	...	...
		38	Kásganj ...	...	...	...	...	...	...
		39	Marehra ...	...	...	...	...	...	...
		40	Jalesar ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	...	...	...	...
	Bijnor ...	42	Bijnor ...	...	...	...	...	...	...
		43	Chándpur ...	...	...	...	...	...	...
		44	Dhámpur ...	...	...	...	...	...	...
		45	Nagína ...	...	...	...	...	...	...
		46	Najíbabad ...	...	...	...	...	...	...
	Budaun ...	47	Budaun ...	...	...	...	...	...	...
		48	Bilsi ...	...	...	2,188	...	...	...
		49	Ujháni ...	...	...	2,897	...	...	...
		50	Sahaswán ...	...	...	6,038	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

			7					8			
concluded).			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
as may be necessary).											
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	63,973	711	1,303	...	*202	2,216	1,339	657	2,669	2
..	...	19,444	476	...	...	...	476	60	20	1,288	511
...	...	8,801	426	130	...	10	566	2,784	1,474	47	...
...	...	3,55,837	567	1,054	...	...	1,621	37,103	903	1,452	2,569
...	...	5,644	362	...	...	...	362	336	10	5	...
...	...	12,397	339	...	...	...	339	330	88	806	620
...	...	59,013	631	314	...	...	945	1,593	996	1,078	5
...	...	16,386	646	204	...	30	880	705	139	640	2
...	...	42,268	1,565	177	...	171	1,913	5,608	1,247	567	...
...	...	13,735	761	...	...	...	761	1,677	106	484	...
...	...	9,481	612	...	...	...	612	558	11	900	108
...	...	16,978	447	...	...	...	447	411	22	1,183	...
...	...	4,724	256	...	...	...	256	...	...	354	...
...	...	11,314	485	...	...	...	485	507	244	190	...
...	...	6,39,995	8,284	3,182	...	413	11,879	53,011	5,917	11,663	3,817
...	...	1,58,493	770	1,598	...	...	2,368	5,978	5,777	6,619	2,726
...	...	12,664	254	...	...	3	257	757	134	441	...
...	...	8,220	235	...	...	...	235	150	13	381	...
...	...	6,744	355	...	...	...	355	398	15	214	...
...	...	15,300	323	...	...	...	323	13	28	454	..
...	...	20,386	1,231	...	...	...	1,231	114	381	454	...
...	...	32,771	1,147	453	...	...	1,600	14,793	231	2,412	...
...	...	2,188	469	...	...	...	469	523	13	174	...
...	...	2,897	685	...	...	...	685	923	72	842	...
...	...	6,038	892	...	...	...	892	2,692	68	859	...

* Includes Rs. 101 on account of lodging-house fees.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4							
				Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees. (*k*)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	...	965	...	...	...	...	...
		28	Brindaban ...	...	2	...	...	2	...	...
		29	Kosi ..	...	109	...	...	...	...	1,014
	Agra ...	30	Agra ...	...	3,737	...	33,185	77	...	...
		31	Fatehpur-Sikri	...	9	...	...	...	...	...
		32	Firozabad ...	...	292	...	...	...	...	...
	Farrukhabad	33	Fatehgarh-*cum*-Farrukhabad.	...	2,225	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	...	...	...	...	6	...	...
	Etáwah ...	35	Etáwah ...	...	398	...	...	76	...	...
	Etah ...	36	Etah ...	180	126	...	...	...	...	1,091
		37	Soron ...	...	42	...	...	2	820	...
		38	Kásganj ...	...	237	...	...	5	...	...
		39	Marehra ...	...	...	...	...	...	...	...
		40	Jalesar ...	...	56	...	...	...	...	35
			Divisional Total	180	8,198	...	33,185	168	820	2,140
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	4,621	...	...	...	...	...
	Bijnor ...	42	Bijnor ...	...	622	...	...	4	...	...
		43	Chándpur ...	...	...	...	...	...	...	...
		44	Dhámpur ...	...	208	...	...	...	...	...
		45	Nagína ...	.	102	...	...	...	...	...
		46	Najíbabad ...	...	474	...	...	2	...	...
	Budaun ...	47	Budaun ...	...	1,921	...	...	8	...	...
		48	Bilsi ...	...	32	...	...	...	...	...
		49	Ujháni ...	...	95	...	...	...	...	...
		50	Sahaswán ...	...	344	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1904—(continued).

8								9					
and powers apart from taxation—(*concluded.*)								Grants and contributions (for general and special purposes).					
I			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.*	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	806	...	...	...	...	6,438	...	...	...	...	...	...
...	91	218	...	24	...	...	2,216	3,500	156	...	...	26	...
...	...	90	350	...	...	...	5,868	1,500	...	...	...	...	...
...	2,569	987	...	...	...	...	82,582	...	..	...	...	...	...
...	...	15	...	...	...	...	375	2,500	...	...	...	...	...
...	...	24	...	...	...	...	2,160	1,500	...	...	...	...	...
...	...	1,900	2,096	...	...	...	9,893	...	...	...	...	...	...
...	...	277	...	...	...	...	1,769	1,500	...	...	510	...	...
...	...	1,181	18	...	...	...	9,095	1,500	...	...	...	...	...
...	...	267	...	...	...	...	3,931	1,500	...	...	...	...	...
...	...	1,122	...	...	...	...	3,563	1,500	...	...	...	...	...
...	...	500	...	...	...	...	2,358	1,500	...	...	...	...	...
...	...	16	...	...	...	...	370	2,500	...	...	...	...	...
...	...	60	...	...	...	...	1,092	1,500	...	...	...	...	...
...	2,660	7,463	2,464	24	...	...	1,31,710	20,500	156	...	510	26	...
...	...	2,345	726	...	297	...	29,089	...	...	...	1,034	...	...
...	...	173	...	...	...	...	2,131	1,500	...	...	25	...	...
...	...	217	...	...	...	...	761	1,500	...	...	39	...	...
...	...	261	...	...	...	...	1,096	1,500	...	...	...	...	...
...	...	222	25	...	...	...	844	1,500	...	...	...	...	...
...	...	360	286	...	...	...	2,071	1,500	...	...	...	...	...
...	1	427	350	...	...	...	20,143	1,500	...	...	...	...	...
...	...	101	...	...	...	...	843	2,500	...	...	...	...	...
...	...	64	17	...	...	...	2,013	1,500	...	...	...	..	...
...	...	118	...	...	...	...	4,081	2,500	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra	16,000	...	...	16,000	115	379	494
		28	Brindaban ...	...	...	...	3,682	...	8	8
		29	Kosi ...	...	...	...	1,500	2	1	3
	Agra ...	30	Agra ...	...	...	...	...	1,037	1,923	2,960
		31	Fatehpur-Sikri	...	...	...	2,500	...	...	...
		32	Firozabad ...	...	...	...	1,500	...	...	...
	Farrukhabad	33	Fatehgarh *cum*-Farrukhabad.	...	...	...	...	17	168	185
	Mainpuri ...	34	Mainpuri ...	...	...	...	2,010	...	373	373
	Etáwah ...	35	Etáwah ...	...	...	...	1,500	...	174	174
	Etah ...	36	Etah ...	...	...	...	1,500	982	290	1,272
		37	Soron ...	...	...	...	1,500	8	75	83
		38	Kásganj ...	...	...	...	1,500	10	303	313
		39	Marehra ...	...	...	...	2,500	...	119	119
		40	Jalesar ...	...	...	...	1,500	...	8	8
			Divisional Total	16,000	...	...	37,192	2,171	3,821	5,992
ROHILKHAND.	Bareilly ...	41	Bareilly ...	...	...	...	1,034	72	268	340
	Bijnor ...	42	Bijnor ...	...	...	...	1,525	8	80	88
		43	Chándpur ...	...	...	...	1,539	...	41	41
		44	Dhámpur ...	...	...	...	1,500	15	21	36
		45	Nagína ...	...	...	...	1,500	43	64	107
		46	Najíbabad ...	...	...	...	1,500	...	115	115
	Budaun ...	47	Budaun ...	...	...	...	1,500	...	1,137	1,137
		48	Bilsi ...	...	...	...	2,500	...	5	5
		49	Ujháni ...	...	...	...	1,500	...	100	100
		50	Sahaswán ...	...	...	...	2,500	...	17	17

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	89,121	1,08,240	1 1 1	1 7 9
...	...	...	...	...	...	...	...	25,826	33,850	0 13 8	1 2 2
...	...	...	...	...	...	...	...	16,738	29,834	0 14 9	1 12 0
...	81,000	...	...	...	...	1,255	82,255	5,25,255	5,38,481	1 14 3	2 12 8
...	...	...	...	...	...	...	...	8,881	12,023	0 12 7	1 3 11
...	...	...	...	...	...	...	...	16,396	32,079	0 11 9	0 15 7
...	...	...	...	...	...	...	...	70,036	96,485	0 14 0	1 0 8
...	...	...	...	...	324	...	324	21,742	30,622	0 13 10	1 2 4
...	...	...	...	...	...	...	...	54,950	78,923	0 15 11	1 4 8
...	...	...	...	...	...	...	...	21,199	29,676	1 9 0	2 6 7
...	...	...	...	...	...	...	...	15,239	23,817	0 12 6	1 4 0
...	...	...	...	...	...	...	...	21,596	29,400	0 13 10	1 1 7
...	...	...	...	...	...	...	...	7,969	9,031	0 8 9	0 14 9
...	...	...	...	...	...	...	...	14,399	18,823	0 12 7	1 0 1
...	81,000	...	...	...	324	1,255	82,579	9,09,347	10,71,284	1 4 7	1 13 3
20428	...	...	...	...	...	1,053	21,481	2,12,805	2,47,219	1 4 6	1 11 8
...	...	...	...	...	...	...	...	16,665	19,412	0 11 6	0 15 2
...	...	...	...	...	...	...	...	10,796	15,654	0 10 5	0 13 9
...	...	...	...	...	...	...	...	9,731	12,937	0 15 4	1 5 4
...	...	...	...	...	...	193	193	18,267	20,899	0 11 5	0 13 8
...	...	...	...	...	...	132	132	25,435	35,069	1 0 8	1 4 11
...	...	...	...	...	...	...	...	57,151	82,064	0 13 5	1 7 5
...	...	...	...	...	...	...	...	6,005	6,752	0 5 10	0 15 11
...	...	...	...	...	...	...	...	7,195	9,307	0 5 10	0 14 6
...	...	...	...	...	...	...	...	13,528	16,756	0 5 4	0 12 0

STATEMENT No. II.—*Showing the income of the municipalities in the United*

1	2	3	4	5	Municipal rates				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad	51	Moradabad ..	31,822	39,382	5,100	3,084	6,209	2,780
		52	Chandausi ..	*23,074	9,680	546	732	3,088	2,775
		53	Amroha ...	8,718	15,390	1,929	1,577	3,235	849
		54	Sambhal ...	10,247	13,004	1,482	1,849	1,070	1,499
	Sháhjahánpur.	55	Sháhjahánpur...	10,679	26,946	3,521	1,464	4,204	6,710
		56	Tilhar	†4,505	5,005	587	198	2,026	824
	Pilibhít ...	57	Pilibhít ...	12,094	14,333	1,682	1,768	3,648	2,267
		58	Bisalpur ...	3,539	2,933	624	387	556	189
			Divisional Total	1,93,169	2,45,853	27,017	28,751	43,130	33,854
Allahabad.	Cawnpore...	59	Cawnpore ...	1,72,275	...	17,821	...	...	...
	Fatehpur ...	60	Fatehpur ...	2,348	6,971	963	646	576	518
	Bánda ...	61	Bánda	7,556	12,660	696	771	932	1,184
	Allahabad...	62	Allahabad ...	‡41,393	1,01,885	14,053	12,276	11,923	9,417
	Jhánsi ...	63	Jhánsi... ...	16,100	32,907	4,329	1,652	3,456	2,216
		64	Mau-Ránipur...	11,889	8,245	94	723	477	1,382
		65	Lalitpur ...	16,037	5,149	134	335	259	908
	Jalaun ...	66	Orai	4,069	4,198	244	345	236	214
		67	Kálpi	7,588	5,314	67	213	902	522
		68	Kunch... ...	14,916	9,170	...	...	493	220
			Divisional Total	2,94,171	1,86,499	38,401	16,961	19,254	16,581
Benares.	Benares ...	69	Benares ...	2,21,007	1,87,480	9,447	17,228	16,341	14,472
	Mirzapur ...	70	Mirzapur ...	11,997	37,548	3,247	8,400	2,406	5,107
		71	Chunár ...	2,436	4,770	344	670	270	187
	Jaunpur ...	72	Jaunpur ...	9,444	20,585	1,464	3,708	2,329	1,369
	Gházipur ...	73	Gházipur ...	10,387	16,031	1,901	1,573	2,465	2,064
	Ballia ...	74	Ballia	10,098	...	...	...	...	...
			Divisional Total	2,65,369	2,66,414	16,403	31,579	23,811	23,199

* Includes an imprest of Rs. 62 excluded from the closing balance of 1902-1903.

† Includes an imprest of Rs. 176 excluded from the closing balance last year.

‡ Difference of Re. 1 is due to an incorrect credit.

Provinces of Agra and Oudh during the year ending the 31*st March* 1903—(continued).

6

and taxes.

Octroi (a).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
(*f*)	(*g*)	(*h*)	(*i*)	Total.							
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,497	17,185	5,035	80	81,352	...	...	83	...	...	...	...
1,026	6,672	2,703	...	27,222	...	...	959	...	...	...	...
656	3,444	789	...	27,869	...	...	491	...	...	...	...
760	3,097	414	...	23,175	...	...	1,810	...	...	...	...
1,104	11,261	2,979	44	58,233	1,408	...	4,017	...	...	...	...
814	3,582	808	...	13,844	...	...	1,974	...	...	...	...
1,425	7,131	2,570	10	34,834	...	...	3,190	...	...	...	...
157	1,715	572	...	7,133	...	...	1,589	...	...	...	...
12,098	96,675	26,042	1,528	5,14,948	4,815	...	23,998	...	...	...	...
...	...	...	...	17,821	58,601	5,573	60,330	...	...	...	...
222	2,852	...	...	12,748	...	57	...	...	...	...	...
497	3,691	665	...	21,096	...	...	522	...	...	...	...
4,394	24,433	5,902	3,608	1,87,891	963	12,811	4,045	...	83,693	...	...
1,248	7,967	1,702	859	56,336	3,369	420	984	...	...	...	...
908	2,491	627	...	14,947	...	...	985	...	...	...	...
247	3,188	286	9	10,515	...	...	648	...	...	...	...
189	1,053	74	...	6,553	853	...	...	...	...	...	...
423	1,729	...	...	9,170	...	...	1,024	...	...	...	...
935	2,084	...	...	12,902	...	...	2,054	..	...	...	...
9,063	49,488	9,256	4,476	3,49,979	63,786	18,861	70,592	...	83,693	...	...
4,203	38,374	15,589	482	3,03,616	28,568	2,543	...	3,439	82,982	...	...
2,534	9,734	...	...	68,976	...	201	...	...	...	...	...
285	1,378	120	...	8,024	...	...	126	...	...	...	...
1,036	6,526	946	705	38,668	...	...	543	96	...	...	...
1,058	3,653	1,928	74	30,747	...	...	79	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
9,116	59,665	18,583	1,261	4,50,031	28,568	2,744	748	3,535	82,982	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—(*concluded*).					
				Other taxes (to be specified in detail in as many column					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality,	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad	51	Moradabad ...	...	...	...	...	...	...
		52	Chandausi ...	...	...	...	...	...	...
		53	Amroha ...	...	...	...	...	...	...
		54	Sambhal ...	...	...	...	...	...	...
	Sháhjahán-pur.	55	Sháhjahánpur...	...	...	...	...	...	...
		56	Tilhar ...	...	...	...	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	...	...
		58	Bisalpur ...	...	...	...	...	...	...
			Divisional Total	...	...	11,123	...	...	...
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	1,90,884	50,612	...
	Fatehpur ...	60	Fatehpur ...	...	...	...	...	...	...
	Bánda ...	61	Bánda	...	...	...	...	...	...
	Allahabad...	62	Allahabad ...	...	...	...	...	...	...
	Jhánsi ...	63	Jhánsi	...	...	...	...	...	...
		64	Mau-Ránipur...	...	...	...	...	...	...
		65	Lalitpur ...	...	...	...	...	...	...
	Jalaun ...	66	Orai	...	...	...	...	...	...
		67	Kálpi	...	...	...	...	...	...
		68	Kunch... ...	...	...	...	...	...	...
			Divisional Total	...	...	...	1,90,884	50,612	...
BENARES.	Benares ...	69	Benares ...	...	...	...	...	...	...
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	...	...
		71	Chunár ...	...	...	...	...	...	...
	Jaunpur ...	72	Jaunpur ...	...	...	...	...	...	...
	Gházipur ...	73	Gházipur ...	...	...	...	...	...	...
	Ballia ...	74	Ballia	...	...	5,279	...	...	...
			Divisional Total	...	...	5,279	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

(*concluded*).			7					8			
			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
as may be necessary).											
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	81,435	791	474	...	20	1,285	2,096	4,490	10,674	431
...	...	28,181	637	16	...	49	702	1,012	100	1,084	110
...	...	28,360	426	36	...	...	462	...	48	445	26
...	...	24,985	1,047	...	...	...	1,047	526	78	618	31
...	...	63,658	829	461	...	188	1,478	26,960	1,313	23,318	31
...	...	15,818	473	...	...	...	473	4,054	390	3,683	...
...	...	38,024	1,010	127	...	46	1,183	22,233	1,843	2,990	58
...	...	8,722	457	...	...	...	457	209	5	285	33
...	...	5,54,884	12,031	3,165	...	306	15,502	83,431	14,999	55,947	3,446
...	300	3,84,121	1,074	4,235	...	...	5,309	35,235	2,026	1,779	442
...	...	12,805	838	439	...	...	1,277	234	242	255	257
...	...	21,618	675	...	...	...	675	3,080	342	328	2
...	...	2,89,403	748	6,805	...	83	7,636	45,793	1,596	9,197	31
...	...	61,109	515	165	...	...	680	1,261	1,673	1,146	71
...	...	15,932	683	...	...	...	683	577	281	184	...
...	...	11,163	713	...	...	...	713	2,186	492	198	241
...	...	7,406	1,184	...	...	...	1,184	821	220	146	47
...	...	10,194	486	...	...	...	486	469	158	77	214
...	...	14,956	617	...	...	...	617	734	86	151	120
...	300	8,28,707	7,533	11,644	...	83	19,260	90,390	7,116	13,461	1,425
...	...	4,21,148	1,084	1,394	...	* 1,134	3,612	30,201	1,069	2,495	19
...	...	69,177	1,029	...	...	...	1,029	3,794	1,044	952	...
...	...	8,150	519	...	...	...	519	186	20	49	...
...	...	39,307	187	453	...	10	650	5,137	661	1,244	259
...	...	30,826	449	108	...	...	557	5,584	148	2,288	90
...	...	5,279	265		...	61	326	515	...	90	61
...	...	5,73,887	3,533	1,955	...	1,205	6,693	45,417	2,942	7,118	429

* Includes Rs. 735 on account of license fees on hack boats.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad	51	Moradabad ...	...	5,387	...	...	27	366	...
		52	Chandausi ...	...	704	...	...	21	...	...
		53	Amroha ...	...	414	...	...	6	...	...
		54	Sambhal ...	...	...	...	...	16	...	...
	Sháhjahán-pur.	55	Sháhjahánpur...	...	1,375	...	...	2	...	...
		56	Tilhar ...	...	2,686	...	...	...	...	...
	Pilibhít ..	57	Pilibhít ...	...	2,015	...	...	2	...	270
		58	Bisalpur ...	...	205	...	...	...	...	1
			Divisional Total	...	21,205	...	...	88	366	271
Allahabad.	Cawnpore ...	59	Cawnpore ...	...	25,229	...	27,045	...	...	...
	Fatehpur ...	60	Fatehpur ...	...	440	...	...	...	...	...
	Bánda ...	61	Bánda ..	...	196	...	...	...	...	...
	Allahabad...	62	Allahabad ...	...	5,637	...	19,518	...	...	...
	Jhánsi ...	63	Jhánsi ...	...	3,750	...	...	11	...	...
		64	Mau-Ránipur ...	...	3	...	...	...	...	841
		65	Lalitpur ...	...	1,402	...	...	...	...	1,674
	Jalaun ...	66	Orai ...	...	...	..	...	...	...	...
		67	Kálpi ...	...	182	...	...	...	...	...
		68	Kunch ...	...	1,594	...	...	...	...	1,839
			Divisional Total	...	38,433	...	46,563	11	...	4,354
Benares.	Benares ...	69	Benares ...	...	2	...	2,850	...	...	...
	Mirzapur ...	70	Mirzapur ...	...	3,545	...	...	...	...	...
		71	Chunár ...	...	419	...	...	...	...	...
	Jaunpur ...	72	Jaunpur ..	...	2,751	...	...	...	...	...
	Gházipur ...	73	Gházipur ...	...	162½	...	...	19	...	...
	Ballia ...	74	Ballia ...	...	926	...	...	...	11,858	...
			Divisional Total	...	7,805	...	2,850	19	11,858	...

of Agra and Oudh during the year ending the 31st March 1904—(continued).

8								9					
and powers apart from taxation.—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand-carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.			Rs.	Rs.	
...	...	1,127	157	...	...	...	24,755	350	...	...	...	...	...
...	...	425	280	...	...	...	3,736	...	...	...	...	...	...
...	...	321	...	...	...	...	1,260	1,500	...	...	...	...	...
...	...	315	36	...	...	...	1,620	1,500	...	...	...	...	...
..	191	771	1,575	...	...	...	55,536	260	...	...	...	...	...
...	...	129	...	...	...	...	10,942	1,500	...	...	...	...	...
...	...	1,135	...	...	...	...	30,546	...	...	...	...	...	...
...	...	256	...	...	...	...	994	1,500	...	...	...	...	...
...	192	8,767	3,452	...	297	...	1,92,461	22,110	...	...	1,098	...	...
...	3,440	4,620	12,383	...	...	...	1,12,199	21,161	...	...	...	...	...
...	...	252	...	...	...	...	1,680	3,500	...	...	300	...	...
...	...	198	...	..	...	...	4,146	1,500	...	...	...	...	...
...	2,390	2,857	...	...	...	...	87,019	59,001	...	...	3,880	...	1,255
...	...	843	...	...	...	...	8,755	...	...	...	1,730	...	...
...	...	119	...	...	...	...	2,005	1,500	...	...	...	...	...
...	...	31	35	...	...	...	6,259	...	...	...	...	...	...
...	...	371	...	...	...	...	1,605	2,500	...	...	...	...	...
...	...	238	...	...	...	...	1,338	1,500	...	...	...	...	...
...	...	158	...	...	...	...	4,682	1,500	...	...	...	...	...
...	5,830	9,687	12,418	...	...	...	2,29,688	92,162	...	...	5,910	...	1,255
...	1,348	3,714	875	...	...	...	42,573	...	...	...	...	...	...
...	85	839	244	...	...	...	10,503	...	...	...	...	...	...
...	...	103	...	...	...	...	777	3,500	...	...	...	...	...
...	585	428	...	...	..	...	11,065	6,180	...	...	...	...	...
...	...	386	...	...	...	...	8,677	3,500	...	...	1,300	...	...
...	170	128	...	...	...	...	13,748	3,500	...	...	...	...	...
...	2,188	5,598	1,119	...	...	...	87,343	16,680	...	...	1,300	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad	51	Moradabad ...	...	...	...	350	103	1,132	1,235
		52	Chandausi ...	...	...	...	...	2	145	147
		53	Amroha ...	...	...	...	1,500	4	363	367
		54	Sambhal ...	...	...	...	1,500	31	559	590
	Sháhjahánpur.	55	Sháhjahánpur...	...	...	...	260	11	609	620
		56	Tilhar ...	...	...	...	1,500	...	317	317
	Pilibhít ...	57	Pilibhít ...	...	...	...	...	...	1,283	1,283
		58	Bisalpur ...	...	...	...	1,500	39	1	40
			Divisional Total	...	...	...	23,208	328	6,257	6,585
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	...	...	...	21,161	1,000	2,587	3,587
	Fatehpur ...	60	Fatehpur ...	...	...	...	3,800	...	...	...
	Bánda ...	61	Bánda ...	...	...	...	1,500	350	139	489
	Allahabad...	62	Allahabad ...	...	...	...	64,136	809	1,555	2,364
	Jhánsi ...	63	Jhánsi ...	...	...	...	1,730	37	274	311
		64	Mau-Ránipur...	...	...	...	1,500	600	17	617
		65	Lalitpur ...	...	...	...	...	137	...	137
	Jalaun ...	66	Orai ...	2,055	...	...	4,555	...	...	...
		67	Kálpi ...	...	...	...	1,500	...	...	...
		68	Kunch ...	...	...	...	1,500	...	...	...
			Divisional Total	2,055	...	...	1,01,382	2,933	4,572	7,505
BENARES.	Benares ...	69	Benares ...	...	...	...	...	540	3,004	3,544
	Mirzapur ...	70	Mirzapur ...	...	...	...	...	40	1,947	1,987
		71	Chunár ...	...	...	...	3,500	...	103	103
	Jaunpur ...	72	Jaunpur ...	...	...	...	6,180	...	1,270	1,270
	Gházipur ...	73	Gházipur ...	...	...	...	4,800	...	222	222
	Ballia ...	74	Ballia ...	...	...	...	3,500	...	299	299
			Divisional Total	...	...	...	17,980	580	6,845	7,425

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*c*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	1,09,060	1,40,882	1 1 4	1 7 3
...	...	...	...	...	...	...	...	32,766	55,840	1 1 6	1 4 5
...	...	...	...	...	...	...	...	31,949	40,667	0 11 4	0 12 9
...	...	...	...	...	...	...	...	29,742	39,989	0 10 1	0 12 0
14,827	...	...	...	...	...	266	15,093	1,36,645	1,47,324	0 13 4	1 12 7
...	...	...	...	...	...	...	...	29,050	33,555	0 13 3	1 8 4
4,923	...	...	...	...	...	...	4,923	75,959	88,053	1 2 2	2 4 3
...	...	...	...	...	...	...	...	11,713	15,252	0 14 2	1 3 0
40,178	...	...	...	...	...	1,644	41,822	8,34,462	10,27,631	0 15 8	1 7 7
...	...	10,00,000	...	...	...	4,000	10,04,000	15,30,377	17,02,652	1 15 2	7 12 2
...	...	...	...	...	...	...	...	19,562	21,910	0 10 8	1 0 3
...	...	...	...	...	...	...	...	28,428	35,984	0 15 4	1 4 2
...	...	...	...	...	...	103	103	4,50,661	4,92,054	1 13 0	2 13 2
...	...	...	...	...	...	137	137	72,722	88,822	1 1 7	1 4 11
...	...	...	...	...	...	...	...	20,737	32,626	0 14 10	1 3 3
...	...	...	...	...	...	231	231	18,503	34,540	0 15 5	1 9 7
...	...	...	...	...	...	...	...	14,750	18,819	0 14 0	1 11 11
...	...	...	...	...	...	10	10	13,528	21,116	1 0 1	1 5 4
...	...	...	...	...	...	...	...	21,755	36,671	0 15 1	1 5 11
...	...	10,00,000	...	...	...	4,481	10,04,481	21,91,023	24,85,194	1 9 7	4 3 9
...	1,50,000	...	...	...	...	329	1,50,329	6,21,206	8,42,213	2 0 7	3 0 1
...	...	...	...	...	...	...	...	82,696	94,693	1 0 9	1 4 0
...	...	...	...	...	...	...	...	13,049	15,485	0 13 2	1 5 0
...	...	...	...	...	...	...	...	58,472	67,916	0 14 8	1 5 10
...	...	...	...	...	...	...	...	45,082	55,469	0 12 6	1 2 5
...	...	...	...	...	...	...	...	23,152	33,250	0 5 6	1 8 3
...	1,50,000	...	...	...	...	329	1,50,329	8,43,657	11,09,026	1 9 1	2 4 11

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	8,600	25,554	4,002	2,756	917	1,606
	Azamgarh...	76	Azamgarh ...	17,194	4,911	765	738	520	796
			Divisional Total	25,794	30,465	4,767	3,494	1,437	2,402
KUMAUN.	Almora ...	77	Almora ...	9,049	2,501	871	67	...	142
	Naini Tál...	78	Naini Tál ...	17,507	...	...	...	...	...
		79	Káshipur ...	2,216	...	...	...	...	...
		80	Haldwáni ...	3,856	...	935	...	...	...
			Divisional Total	32,628	2,501	1,806	67	...	142
LUCKNOW.	Lucknow ...	81	Lucknow ...	1,73,235	1,71,057	32,505	26,935	26,964	25,068
	Unao ...	82	Unao ...	1,675	...	...	...	...	...
	Rae Bareli	83	Rae Bareli ...	9,494	9,504	974	1,533	759	945
	Sitápur ...	84	Sitápur ...	17,666	7,097	878	450	869	725
		85	Khairabad ...	3,324	3,176	340	169	217	254
	Hardoi ...	86	Hardoi ...	5,786	...	...	...	...	...
		87	Sháhabad ...	6,438	...	...	...	...	...
		88	Sandíla ...	3,289	3,554	347	15	271	437
		89	Sándi ...	1,130	...	...	...	...	...
		90	Pihání ...	1,022	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	2,650	...	...	...	...	...
		92	Muhamdi ...	1,561	...	...	...	...	...
			Divisional Total	2,27,270	1,94,388	35,044	29,102	29,080	27,429

Agra and Oudh during the year ending the 31*st March* 1904—(continued).

6											
Municipal rates and taxes.											
Octroi (*a*).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavengering and latrine) rate (*h*).
(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,226	11,684	1,820	...	50,565	...	831	236	...	...	...	...
620	2,039	748	...	11,137	...	131	2,904	...	...	...	...
2,846	13,723	2,568	...	61,702	...	962	3,140	...	...	...	...
516	3,438	542	...	8,077	...	...	...	...	...	...	2,656
...	...	...	...	...	34,071	2,627	...	23,043	22,977	...	21,014
...	...	...	...	...	...	...	...	4,775	...	...	...
...	...	...	...	935	1,840	...	...	...	...	...	1,273
516	3,438	542	...	9,012	35,911	2,627	...	27,818	22,977	...	24,943
6,527	44,267	12,840	12,559	3,58,722	...	9,984	...	1,829	25,910	...	...
...	...	...	...	...	3,854	319	1,717	...	...	...	...
359	3,143	490	72	17,779	...	...	38	...	...	...	...
884	4,018	1,238	310	16,469	...	...	2,480	...	...	...	...
170	879	78	...	5,283	...	...	142	...	...	...	...
...	...	...	...	...	1,431	...	7,095	...	...	...	...
...	...	...	...	...	1,703	...	5,333	...	...	...	...
84	2,200	658	...	7,566	...	...	532	...	...	...	...
...	...	...	...	...	132	...	2,723	...	...	...	...
...	...	...	...	...	801	...	1,461	...	...	...	...
...	...	...	...	...	3,053	7	2,461	...	...	...	...
...	...	...	...	...	1,257	...	42	...	...	...	...
8,024	54,507	15,304	12,941	4,05,819	12,231	10,310	24,024	1,829	25,910	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—					
				Other taxes (to be specified in detail in as many columns					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
						Rs.	Rs.		
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	...	...	...	...	...	...
	Azamgarh...	76	Azamgarh ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...
KUMAUN.	Almora ...	77	Almora ...	...	...	...	...	...	...
	Naini Tál...	78	Naini Tál ...	8,334	779	...	...	...	...
		79	Káshipur ...	...	...	2,878	...	...	...
		80	Haldwáni ...	...	...	...	...	...	...
			Divisional Total	8,334	779	2,878	...	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	...	...	...	...
	Unao ...	82	Unao ...	...	...	...	...	...	...
	Rae Bareli...	83	Rae Bareli ...	...	...	...	...	...	...
	Sítápur ...	84	Sítápur ...	...	...	...	...	...	...
		85	Khairabad ...	...	...	...	...	...	...
	Hardoi ...	86	Hardoi ...	...	...	...	...	...	...
		87	Sháhabad ...	...	...	...	...	...	...
		88	Sandíla ...	...	...	...	...	...	...
		89	Sándi ...	...	...	...	...	...	...
		90	Pihání ...	...	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	...	...	...	...	...
		92	Muhamdi ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

(*concluded*).			7					8			
			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
as may be necessary).											
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	51,632	2,034	259	...	...	2,293	1,788	6,149	581	4,885
...	...	14,172	210	203	...	...	413	88	239	513	...
...	...	65,804	2,244	462	...	...	2,706	1,876	6,388	1,094	4,885
...	...	10,733	83	...	...	39	122	1,014	9	4	...
...	...	1,12,845	46	...	...	...	46	5,922	184	...	...
...	...	7,653	1,767	...	...	6	1,773	300	30	613	323
...	...	4,048	1,464	...	...	...	1,464	3,994	...	78	...
...	...	1,35,279	3,360	...	...	45	3,405	11,230	223	695	323
...	...	3,96,445	1,410	4,839	...	104	6,353	5,611	1,208	22,028	1,544
...	...	5,890	1,265	34	...	...	1,299	136	41	359	...
...	...	17,817	899	107	...	54	1,060	874	1,130	464	475
...	...	18,949	914	96	...	110	1,120	10,726	1,251	1,560	175
...	...	5,425	668	3	...	...	671	1,181	3	30	...
...	...	8,526	2,355	111	...	...	2,466	2,351	2,669	696	178
...	...	7,036	530	28	...	...	558	3,821	71	2,776	36
...	...	8,098	1,017	7	...	...	1,024	565	...	396	7
...	...	2,855	1,252	...	...	...	1,252	405	...	1,141	21
...	...	2,262	1,691	...	...	...	1,691	28	...	105	11
...	...	5,521	942	...	...	...	942	5,908	394	241	44
...	...	1,299	1,292	...	...	...	1,292	132	...	100	...
...	...	4,80,123	14,235	5,225	...	268	19,728	31,738	6,767	29,896	2,491

STATEMENT No. II.—*Showing the income of the municipalities in the United Province*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	894	...	...	...	...	...	...
	Azamgarh...	76	Azamgarh ...	...	1,004	...	...	17	...	...
			Divisional Total	894	1,004	...	...	17	...	...
KUMAUN.	Almora ...	77	Almora ...	...	263	...	...	3	...	...
	Naini Tál ...	78	Naini Tál ...	...	6,022	...	2,138	...	...	...
		79	Káshipur ...	...	500	...	...	...	...	...
		80	Haldwáni ...	...	1,516	...	...	...	...	...
			Divisional Total	...	8,301	...	2,138	3	...	...
LUCKNOW.	Lucknow ...	81	Lucknow ...	668	399	...	38,103	...	...	...
	Unao ...	82	Unao ...	...	846	...	...	...	...	...
	Rae Bareli...	83	Rae Bareli ...	5	6,651	...	...	...	...	...
	Sítapur ...	84	Sítápur ...	...	2,079	...	...	...	...	...
		85	Khairabad ...	...	8	...	...	...	...	...
	Hardoi ...	86	Hardoi ...	...	704	...	...	4	...	...
		87	Sháhabad ...	...	460	...	...	5	...	...
		88	Sandíla ...	136	...	...	...	...	...	...
		89	Sándi ...	...	490	...	...	...	...	...
		90	Pihání ...	...	196	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	...	480	...	...	...	712	...
		92	Muhamdi ...	...	400	...	...	...	...	...
			Divisional Total	809	12,713	...	38,103	9	712	...

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes)					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous fees (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
63	...	336	341	...	...	...	15,037	...	...	...	...	...	...
...	...	23	...	...	...	...	1,884	1,500	...	...	...	...	...
63	...	359	341	...	...	...	16,921	1,500	...	...	...	...	...
...	...	6	10	...	...	...	1,309	...	...	...	...	...	...
...	2,089	447	...	...	...	...	16,802	40,000	...	...	...	...	...
...	...	11	...	...	...	...	1,777	2,500	...	...	...	...	...
...	...	230	...	...	...	...	5,818	2,500	...	...	...	...	...
...	2,089	694	10	...	...	...	25,706	45,000	...	...	...	...	...
...	...	4,693	...	...	...	...	74,254	46,000	...	...	...	...	...
...	...	204	...	...	...	...	1,586	3,500	...	...	...	...	...
...	...	147	...	...	...	...	9,746	1,500	...	...	...	1,020	500
...	...	349	455	...	...	...	16,595	...	...	...	400	...	...
...	...	49	31	...	...	...	1,302	1,500	...	...	...	...	...
...	...	438	...	...	...	...	7,040	1,500	...	...	..	...	...
...	...	243	...	...	...	...	7,412	1,500	...	...	...	...	...
...	...	68	...	...	3	...	1,175	1,500	...	...	...	...	...
...	...	122	...	...	...	...	2,179	2,500	...	...	...	...	...
...	...	60	...	...	...	...	400	2,500	...	...	...	...	...
...	...	130	525	...	...	...	8,434	3,500	...	...	...	...	...
...	...	5	...	...	...	...	637	3,500	...	...	...	...	...
...	...	6,508	1,011	...	3	...	1,30,760	69,000	...	...	400	1,020	500

STATEMENT No. II.—*Showing the income of the municipalities in the United Province*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur...	75	Gorakhpur ...	690	2,004	...	2,694	552	6	558
	Azamgarh...	76	Azamgarh ...	...	...	...	1,500	56	74	130
			Divisional Total	690	2,004	...	4,194	608	80	688
KUMAUN.	Almora ...	77	Almora ...	...	...	...	...	...	104	104
	Naini Tál ...	78	Naini Tál ...	...	...	...	40,000	355	1,542	1,897
		79	Káshipur ...	...	...	...	2,500	19	...	19
		80	Haldwáni ...	...	...	...	2,500	...	157	157
			Divisional Total	...	...	...	45,000	374	1,803	2,177
LUCKNOW.	Lucknow ...	81	Lucknow ...	...	...	...	46,000	354	6,059	6,413
	Unao ...	82	Unao ...	...	...	...	3,500	47	...	47
	Rae Bareli...	83	Rae Bareli ...	...	...	...	3,020	412	64	476
	Sítápur ...	84	Sítápur ...	456	...	...	856	43	435	478
		85	Khairabad ...	...	...	...	1,500	...	209	209
	Hardoi ...	86	Hardoi ...	...	...	...	1,500	...	158	158
		87	Sháhabad ...	...	...	...	1,500	...	102	102
		88	Sandíla ...	...	...	...	1,500	...	14	14
		89	Sándi ...	...	...	...	2,500	68	...	68
		90	Pihání ...	...	...	...	2,500	...	35	35
	Kheri ...	91	Lakhimpur ...	...	...	...	3,500	329	...	329
		92	Muhamdi ...	...	...	...	3,500	6	...	6
			Divisional Total	456	...	...	71,376	1,259	7,076	8,335

of Agra and Oudh during the year ending the 31st March 1904—(continued).

11								12	13	14	15
* Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	133	133	72,347	80,947	0 12 11	1 2 1
...	...	...	...	400	105	...	505	18,604	35,798	0 12 0	0 15 10
...	...	...	...	400	105	133	638	90,951	1,16,745	0 12 8	1 1 6
...	...	...	...	...	...	...	...	12,268	21,317	1 4 0	1 6 10
...	...	...	...	...	...	...	...	1,71,590	1,89,097	7 15 0	12 1 0
...	...	...	...	...	...	...	...	13,722	15,938	0 10 2	1 2 3
...	...	...	...	...	...	...	...	13,987	17,843	0 9 9	2 1 9
...	...	...	...	...	...	...	...	2,11,567	2,44,195	3 4 2	5 1 8
...	...	...	...	...	...	900	900	5,30,365	7,03,600	1 8 0	2 0 2
...	...	...	...	...	...	...	...	12,322	13,997	0 7 2	0 15 0
...	...	...	...	...	...	...	...	32,119	41,613	1 1 11	2 0 4
...	...	...	...	...	...	120	120	38,118	55,784	0 13 5	1 11 0
...	...	...	...	28	...	...	28	9,135	12,459	0 6 4	0 10 7
...	...	...	...	...	...	...	...	19,690	25,476	0 11 2	1 9 11
...	...	...	...	...	...	...	...	16,608	23,046	0 5 7	0 13 3
...	...	...	...	...	...	...	...	11,811	15,100	0 7 8	0 11 3
...	...	...	...	...	...	...	...	8,854	9,984	0 5 0	0 15 7
...	...	...	...	...	...	...	...	6,888	7,910	0 4 9	0 14 6
...	...	...	...	...	...	...	...	18,726	21,376	0 8 9	1 13 8
...	...	...	...	...	...	...	...	6,734	8,295	0 3 3	1 1 2
...	...	...	...	28	...	1,020	1,048	7,11,370	9,38,640	1 2 8	1 11 8

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	16,057	36,327	2,539	2,628	7,190	2,963
		94	Tánda ...	1,523	...	...	...	...	...
	Gonda ...	95	Gonda ...	5,095	4,464	653	545	513	1,066
		96	Nawábganj ...	3,571	...	...	...	...	...
		97	Utraula ...	1,363	...	...	...	...	...
		98	Balrámpur ...	2,414	...	...	...	...	...
	Bahraich ...	99	Bahraich ...	15,326	9,728	1,360	597	1,239	1,265
		100	Nánpára ...	*5,987	3,685	510	149	368	598
		101	Bhinga ...	1,123	...	...	...	...	...
	Sultánpur...	102	Sultánpur ...	4,330	5,276	394	422	764	454
	Partábgarh	103	Bela (Partábgarh).	3,880	4,024	336	475	368	199
	Bara Banki	104	Nawábganj (Bara Banki).	10,112	5,452	449	418	1,053	1,071
			Divisional Total	70,781	68,956	6,241	5234	11,495	7,616
			GRAND TOTAL, 1903-1904.	16,48,576	16,13,415	1,80,911	1,72,189	2,04,838	1,62,844
			Grand Total, 1902-1903.	*18,12,220*	*15,45,241*	*1,49,754*	*1,77,686*	*2,04,489*	*2,09,348*

*Includes an imprest of Rs. 17 excluded from the closing balance last year.

of Agra and Oudh during the year ending the 31st March 1904—(continued).

6											
Municipal rates and taxes.											
Octroi (*a*).											
(*f*)	(*g*)	(*h*)	(*i*)								
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.	Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*)	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
540	8,761	3,264	1,231	65,443	...	...	664	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
307	2,966	776	74	11,364	...	...	...	...	...	...	...
...	...	...	...	...	...	...	2,218	...	...	...	...
...	...	...	...	...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	4,614	...	...	...	...
774	5,411	2,688	45	23,107	...	...	456	...	...	...	...
229	2,134	776	...	8,449	...	...	...	...	...	...	...
...	...	...	...	...	...	56	853	...	...	...	...
...	1,563	705	47	9,625	...	...	360	...	...	...	...
169	1,650	363	74	7,658	...	264	...	...	...	...	...
227	416	753	60	9,899	...	245	3,195	...	...	...	...
2,246	22,901	9,325	1,531	1,35,545	...	565	12,360	...	...	...	...
68,475	4,79,752	1,27,776	63,088	30,73,288	1,89,696	54,296	1,48,377	1,17,828	2,83,334	...	45,777
81,042	*4,34,444*	*1,31,032*	*27,454*	*29,68,970*	*1,93,231*	*48,456*	*1,42,675*	*1,18,913*	*2,51,975*	...	*47,988*

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—					
				Other taxes (to be specified in detail in as many columns as may be					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	...	...	...	...
		94	Tánda	...	...	8,388	...	...	...
	Gonda ...	95	Gonda	...	...	...	...	...	...
		96	Nawábganj ...	...	...	1,661	...	...	...
		97	Utraula ...	...	...	1,988	...	...	...
		98	Balrámpur ...	...	...	...	...	...	...
	Bahraich...	99	Bahraich ...	...	...	...	...	...	...
		100	Nánpára ...	...	...	...	...	...	...
		101	Bhinga ...	...	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	...	...	...	...	...	...
	Partábgarh...	103	Bela(Partábgarh)	...	...	...	...	...	...
	Bara Banki...	104	Nawábganj (Bara Banki).	...	...	...	...	...	...
			Divisional Total	...	...	12,037	...	...	...
			GRAND TOTAL, 1903-1904.	8,354	779	38,363	1,90,884	50,612	32,757
			Grand Total, 1902-1903.	*7,889*	*868*	*39,112*	*2,25,546*	*59,816*	*24,064*

of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

			7					8			
(*concluded*).			Realizations under special Acts. (NOTE—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
necessary).											
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, sarais, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	66,107	821	525	...	400	1,746	3,808	166	4,299	...
...	...	8,388	531	79	...	...	610	444	86	1,244	...
...	...	11,364	1,499	109	...	...	1,608	3,633	283	953	...
...	...	3,879	607	...	...	...	607	3,418	195	804	...
...	...	1,988	1,594	...	...	...	1,594	87	186	35	...
...	...	4,614	2,547	52	...	...	2,599	...	...	316	...
...	...	23,563	3,594	103	...	...	3,697	1,183	561	584	...
...	...	8,449	4,212	...	...	...	4,212	204	445	23	...
...	...	909	2,766	...	...	...	2,766	120	...	36	...
...	...	9,985	563	...	...	...	563	2,281	6,957	252	410
...	...	7,922	550	104	33	...	687	419	576	175	...
...	...	13,339	500	263	32	...	795	3,771	485	1,422	2
...	...	1,60,507	19,784	1,235	65	400	21,484	19,368	9,940	10,143	412
7,484	300	42,42,129	81,582	31,194	65	*4,325	1,17,166	3,67,388	61,873	1,79,611	23,261
12,018	*475*	*41,41,996*	*77,003*	*30,373*	...	†*3,322*	*1,10,698*	*3,48,191*	*61,799*	*1,58,641*	*23,770*

		Rs.
* Includes—(*a*) Lodging house fees ...	...	1,108
(*b*) License fees on hack boats	...	735
(*c*) Fees for other licenses ...	...	2,482
Total	...	4,325
† Includes—(*a*) Lodging house fees ...	...	1,227
(*b*) License fees on hack boats	...	840
(*c*) Fees for other licenses ...	...	1,255
Total	...	3,322

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4							
				Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	332	...	...	...	3,845	...
		94	Tánda ...	...	824	...	...	...	1	...
	Gonda ...	95	Gonda ...	...	583	...	...	...	...	...
		96	Nawábganj ...	...	293	...	...	...	...	...
		97	Utraula ...	...	45	...	...	...	...	...
		98	Balrámpur ...	...	260	...	...	...	...	...
	Bahraich ...	99	Bahraich ...	...	40	...	...	...	...	...
		100	Nánpára ...	...	50	...	...	...	...	...
		101	Bhinga ...	...	33	...	...	...	...	...
	Sultánpur ...	102	Sultánpur ...	...	1,980	...	...	...	...	...
	Partábgarh ...	103	Bela (Partábgarh).	...	1,213	...	...	...	...	62
	Bara Banki ...	104	Nawábganj (Bara Banki).	...	982	...	...	...	...	...
			Divisional Total	...	6,635	...	...	...	3,846	62
			GRAND TOTAL, 1903-1904.	1,883	1,38,793	...	1,24,303	551	18,225	6,827
			Grand Total, 1902-1903.	*1,144*	*1,26,178*	...	*1,21,726*	*802*	*16,715*	*4,230*

of Agra and Oudh during the year ending the 31st March 1904—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,857	...	...	...	...	14,307	...	...	...	...	...	...
...	...	238	...	...	...	...	2,837	3,500	...	...	200	...	...
...	...	173	...	...	...	...	5,625	3,500	...	...	...	...	...
...	...	61	...	...	...	...	4,771	2,500	...	...	...	...	...
...	...	13	...	...	...	...	366	1,500	...	...	...	...	...
...	...	87	...	...	...	...	663	...	...	...	...	...	...
...	...	145	...	112	...	...	2,625	1,500	...	...	...	...	...
...	...	73	175	...	...	...	670	...	...	...	...	...	...
...	...	18	105	...	...	...	312	2,500	...	...	...	...	...
...	...	96	...	...	...	...	11,976	2,500	...	...	260	...	...
...	...	80	...	...	...	...	2,525	2,500	...	...	...	...	...
53	...	367	...	...	...	...	7,082	2,830	...	...	...	..	...
53	...	3,208	280	112	...	...	54,059	22,830	...	...	460	...	...
4,319	12,976	49,134	24,981	136	300	...	10,14,561	3,62,354	156	...	30,160	1,244	2,745
3,071	*9,979*	*47,178*	*17,136*	*24*	*297*	...	*9,40,881*	*2,61,480*	*369*	...	*38,278*	*3,424*	*490*

STATEMENT No. II—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	93	Fyzabad ...	...	...	5092	5,092	3	360	363
		94	Tánda ...	...	...	...	3,700	33	89	122
	Gonda ...	95	Gonda ...	...	...	...	3,500	218	...	218
		96	Nawábganj ...	...	...	...	2,500	19	...	19
		97	Utraula ...	...	...	...	1,500	...	...	...
		98	Balrámpur ...	...	...	...	...	...	2	2
	Bahraich ...	99	Bahraich ...	...	...	...	1,500	764	294	1,058
		100	Nánpára ...	...	...	...	...	32	...	32
		101	Bhinga ...	...	...	...	2,500	19	...	19
	Sultánpur ...	102	Sultánpur ...	...	...	...	2,760	19	37	56
	Partábgarh	103	Bela (Partábgarh)	...	...	...	2,500	...	...	...
	Bara Banki	104	Nawábganj (Bara Banki).	...	...	...	2,830	38	87	125
			Divisional Total	...	...	5092	28,382	1,145	869	2,014
			GRAND TOTAL, 1903-1904.	19,531	2,004	5,092	4,43,286	10,904	41,469	52,373
			Grand Total, 1902-1903.	*3,101*	...	...	*3,07,142*	*14,170*	*43,215*	*57,385*

of Agra and Oudh during the year ending the 31*st March* 1904—(concluded).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	87,615	1,03,672	0 14 1	1 2 8
...	..	...	...	...	...	...	...	15,657	17,180	0 6 9	0 12 7
...	...	...	...	...	...	...	...	22,315	27,410	0 11 6	1 6 7
...	...	...	...	...	...	...	...	11,776	15,347	0 8 10	1 10 9
...	...	...	...	...	...	...	...	5,448	6,811	0 4 8	0 12 11
...	...	...	...	...	...	...	...	7,878	10,292	0 4 5	0 7 6
...	...	...	...	...	...	...	...	32,443	47,769	0 14 2	1 3 6
...	...	...	...	...	...	...	...	13,663	19,650	0 12 9	1 4 7
...	...	...	...	...	...	...	...	6,506	7,629	0 2 5	1 1 5
...	...	...	...	...	...	...	...	25,340	29,670	1 0 9	2 10 5
...	...	...	...	...	225	...	225	13,859	17,739	0 15 9	1 11 7
...	...	...	...	...	...	...	...	24,171	34,283	0 14 9	1 10 9
...	...	...	...	...	225	...	225	2,66,671	3,37,452	0 11 10	1 3 8
40,178	2,41,000	10,00,000	...	1,198	20,673	11,995	13,15,044	71,84,559	88,33,135	1 4 1	2 2 2
8	*3,03,000*	...	...	*380*	*22,380*	*12,791*	*3,38,559*	*58,96,661*	*77,08,881*	*1 3 8*	*1 11 11*

STATEMENT No. III.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (*a*)	Collection of taxes including bonded warehouses, establishment, purchase of account-books and paper, money boxes, repairs to outposts. (*b*)	Collection of tolls on roads and ferries. (*c*)	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities. (*f*)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún...	1	Dehra ...	2,450	6,251	...	...	109	...	8,810
		2	Mussoorie ...	4,009	11,109	6,380	731	9	...	22,238
	Saháranpur	3	Saháranpur ...	3,356	8,268	...	...	...	...	11,624
		4	Hardwár Union	1,734	4,552	...	...	...	...	6,286
		5	Deoband ...	789	2,521	...	...	...	...	3,310
		6	Roorkee ...	1,001	2,727	...	...	65	...	3,793
	Muzaffarnagar.	7	Muzaffarnagar	1,856	3,228	...	...	...	...	5,084
		8	Kandhla ...	674	867	...	...	10	...	1,551
		9	Kairána ...	755	2,162	...	...	...	...	2,917
	Meerut ...	10	Meerut ...	2,357	30,729	...	...	...	...	33,086
		11	Gháziabad ...	785	3,551	...	...	12	...	4,348
		12	Sháhdara ...	57	261	...	...	...	...	318
		13	Baraut ...	158	1,067	...	...	...	...	1,225
		14	Bághpat ...	108	936	...	...	...	...	1,044
		15	Hápur ...	1,116	4,375	...	...	23	...	5,514
		16	Pilkhua ...	117	297	...	...	...	...	414
		17	Sardhana ...	248	1,770	...	...	...	...	2,018
		18	Mawána ...	99	794	...	...	12	...	905
	Bulandshahr	19	Bulandshahr ...	1,763	2,561	...	429	38	...	4,791
		20	Anúpshahr ...	421	1,677	...	...	5	...	2,103
		21	Khurja ...	5,960	4,683	...	1,021	21	61	11,746
		22	Sikandrabad ...	1,109	3,641	...	...	16	30	4,796
	Aligarh ...	23	Koil (Aligarh)	8,923	247	...	2,407	38	...	11,615
		24	Háthras ...	2,079	5,907	...	1,965	34	...	9,985
		25	Atrauli ...	539	3,148	...	754	113	50	4,604
		26	Sikandra Rao ...	658	2,232	...	413	...	...	3,303
			Divisional Total	43,121	1,09,561	6,380	7,720	505	141	1,67,428

United Provinces of Agra and Oudh during the year ending the 31st March 1904.

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (a)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (b)	Police (establishment, purchase of clothing, &c., repairs to out-posts). (c)	Rewards for destruction of wild animals and snakes. (d)	Total.	Capital outlay. (a) (1)	Establishment, repairs, &c. (a) (2)	Capital outlay. (b) (1)	Establishment, repairs, &c. (b) (2)	Conservancy (including road cleaning and watering) and latrines. (c)	Hospitals and dispensaries. (d)	Vaccination. (e).	Markets and slaughter-houses. (f).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,655	3,560	...	6,215	1,049	863	1,238	2,028	10,017	2,262	147	523
...	3,288	4,086	...	7,374	1,599	12,983	5,532	2,233	27,569	1,860	272	232
...	2,863	9,762	2	12,627	...	...	262	1,464	28,049	4,483	387	1,094
...	1,157	4,620	2	5,779	...	...	698	24	9,043	1,268	181	48
...	842	4,127	...	4,969	...	...	...	1,601	3,155	533	123	...
...	1,126	2,267	...	3,393	...	...	...	...	5,486	960	118	25
...	1,414	3,776	5	5,195	...	14	12,711	354	9,269	1,618	205	1,003
...	225	1,228	...	1,453	...	46	...	50	3,728	470	196	182
...	459	2,882	...	3,341	74	...	1,795	20	5,035	630	249	91
...	3,138	11,816	18	14,972	2,900	21,192	...	5,829	21,178	5,230	301	661
...	677	2,389	...	3,066	...	45	1,597	124	3,058	794	142	60
...	106	811	5	922	...	111	...	351	984	61	104	191
...	211	1,053	...	1,264	...	308	1,691	63	1,937	493	134	...
...	260	901	...	1,161	...	858	142	1,360	2,144	472	109	5
...	1,211	2,235	32	3,478	215	369	5,743	128	6,037	689	241	...
...	148	826	6	980	...	12	...	1,971	727	112	128	211
...	550	2,416	4	2,970	...	...	1,157	343	3,183	658	99	28
...	247	1,310	...	1,557	295	...	...	2,204	1,016	544	133	266
...	1,734	3,003	39	4,776	300	144	1,149	180	6,241	1,053	220	120
...	341	1,508	...	1,849	...	376	...	1,124	2,190	153	150	...
21	2,365	5,413	14	7,813	214	600	100	1,273	10,457	1,074	132	182
...	1,081	2,714	...	3,795	...	244	55	1,614	4,657	762	143	458
...	3,906	12,570	...	16,476	...	...	19,574	2,378	21,820	4,522	348	114
...	1,584	7,289	...	8,873	...	173	1,612	459	19,87	1,567	215	195
...	361	1,828	...	2,189	158	...	1,543	...	3,737	469	175	80
...	386	1,578	...	1,964	...	81	2,163	86	2,751	341	172	30
21	32,335	95,968	127	1,28,451	6,804	38,419	58,762	27,261	2,02,655	33,078	4,824	5,799

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works.		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges. (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún...	1	Dehra ...	212	...	...	...	24	531	3,983	6,494
		2	Mussoorie ...	40	...	570	...	92	1,491	3,987	25,568
	Saháranpur	3	Saháranpur ...	231	181	782	60	82	838	926	4,612
		4	Hardwár Union	84	12	365	...	119	240	1,722	9,511
		5	Deoband ...	100	60	...	...	18	208	...	1,899
		6	Roorkee ...	86	...	245	...	12	398	2,858	4,987
	Muzaffarnagar.	7	Muzaffarnagar	306	...	356	12	95	357	789	1,673
		8	Kandhla ...	110	7	34	...	60	96	15	1,555
		9	Kairána ...	60	40	125	...	60	...	200	...
	Meerut ...	10	Meerut ...	68	51	1,164	...	5	240	148	12,849
		11	Gháziabad ...	122	35	208	...	5	173	377	1,614
		12	Sháhdara ...	63	...	...	...	5	14	...	1,544
		13	Baraut ...	57	13	...	...	4	73	...	935
		14	Bághpat ...	70	...	...	...	...	82	...	42
		15	Hápur ...	56	...	76	...	182	398	150	4,342
		16	Pilkhua ...	80	...	...	...	2	58	...	701
		17	Sardhana ...	92	...	155	...	6	145	...	800
		18	Mawána ...	183	...	...	...	...	21	...	39
	Bulandshahr	19	Bulandshahr ...	158	...	195	31	24	494	132	1,202
		20	Anúpshahr ...	127	54	...	...	14	55	5,204	559
		21	Khurja ...	228	...	205	...	71	275	...	2,591
		22	Sikandrabad ...	82	...	87	...	28	359	328	744
	Aligarh ...	23	Koil (Aligarh)	393	...	1,319	..	434	715	4,571	4,340
		24	Háthras ...	218	...	495	...	86	658	5,322	8,886
		25	Atrauli ...	91	...	126	...	24	120	...	1,649
		26	Sikandra Rao...	231	268	245	...	24	120	...	638
			Divisional Total	3,548	721	6,752	103	1,476	8,159	30,712	99,774

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

		8				9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(*l*)							Interest on loans. (*a*)			
Stores. (4)	Total.	Schools and colleges. (*a*)	Contributions. (*b*)	Libraries, museums, menageries, &c. (*c*)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*)	Actual cost of works done for private individuals. (*c*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	29,417	1,847	176	50	2,073	...	...	3,511	...	...
460	84,488	950	400	...	1,350	3,062	...	4,070	...	...
...	43,451	1,151	2,427	120	3,698	...	...	...	...	32
...	23,315	1,389	327	...	1,716	...	...	...	...	...
...	7,697	616	625	...	1,241	...	...	...	...	...
1,500	16,675	1,081	298	...	1,379	2,122	...	...	...	...
...	28,762	1,240	426	...	1,666	100	...	983	...	...
...	6,549	947	...	...	947	...	...	...	...	...
634	9,013	869	249	...	1,118	...	...	...	...	...
...	71,816	8,238	707	1,200	10,145	42,980	...	38,681	...	...
...	8,354	896	95	50	1,041	...	...	...	...	...
...	3,428	72	50	...	122	...	...	...	...	...
...	5,708	233	63	...	296	...	...	...	...	...
...	5,284	176	59	...	235	...	...	...	...	...
...	18,626	2,120	140	100	2,360	...	...	...	...	...
...	4,002	145	51	...	196	...	...	...	...	...
...	6,666	96	113	...	209	...	...	...	...	...
...	4,701	192	77	...	269	...	...	...	...	...
...	11,643	1,081	476	...	1,557	16	...	...	...	...
...	10,006	500	100	16	616	...	...	...	...	...
...	17,402	1,512	329	...	1,841	100	...	...	...	...
...	9,561	841	190	...	1,031	32	...	...	...	...
...	60,528	4,613	1,000	120	5,733	500	...	1,002	...	...
107	29,180	3,008	416	120	3,544	...	...	...	...	...
...	8,172	823	...	...	823	...	...	...	...	...
...	7,150	640	...	...	640	...	...	...	...	...
2,747	5,31,594	35,276	8,794	1,776	45,846	48,912	...	48,247	...	32

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items (to be specified in detail in as many columns as may be						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	171	997	...	143	403	360	...
		2	Mussoorie ...	479	1,560	2,575	547	...	1,665	...
	Saháranpur	3	Saháranpur ...	2,389	1,129	170	259	...	4	89
		4	Hardwár Union	2,166	857	...	94	...	...	83,687
		5	Deoband ...	65	193	...	...	41	11	...
		6	Roorkee ...	88	400	43	35	...	...	...
	Muzaffarnagar.	7	Muzaffarnagar...	3,243	602	...	...	...	...	...
		8	Kandhla ...	49	170	..	...	...	5	...
		9	Kairána ...	63	320	...	45	83	2	346
	Meerut ...	10	Meerut ...	2,869	1,578	72	701	517	54	...
		11	Gháziabad ...	7	299	443	44	78	...	...
		12	Sháhdara ...	...	19	...	...	...	...	...
		13	Baraut ...	...	136	...	...	26	...	...
		14	Bághpat ...	...	87	...	...	45	25	...
		15	Hápur ...	7	495	...	121	18	158	...
		16	Pilkhua ...	9	35	...	...	...	...	...
		17	Sardhana ...	...	285	...	24	21	...	10
		18	Mawána ...	...	48	...	...	...	...	...
	Bulandshahr	19	Bulandshahr ...	...	617	...	81	207	232	...
		20	Anúpshahr ...	...	177	...	40	7	5	356
		21	Khurja ...	...	896	2	110	374	...	...
		22	Sikandrabad ...	...	358	85	41	63	35	...
	Aligarh ...	23	Koil (Aligarh),	118	1,190	...	226	20	...	...
		24	Háthras ...	395	1,258	102	157	...	93	...
		25	Atrauli ...	...	588	79	64	...	...	...
		26	Sikandra Rao...	...	405	...	41	...	...	...
			Divisional Total	12,118	14,699	3,571	2,743	1,903	2,649	84,488

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

necessary). (*d*)		11								12	13	14
		Extraordinary and debt.										
		Investments. (*a*)				Advances. (*d*)						
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
163	5,748	...	...	...	2,125	626	...	...	2,751	55,014	38,685	93,699
3,998	14,894	...	...	...	3,258	537	...	1,425	5,220	1,38,626	51,721	1,90,347
259	4,331	...	...	...	...	1,600	...	60	1,660	77,391	56,115	1,33,506
...	86,804	...	...	...	...	400	...	...	400	1,24,300	8,639	1,32,939
...	310	...	...	....	...	350	20	...	370	17,897	27,906	45 803
13	579	...	...	...	...	145	...	...	145	28,086	8,632	36,718
24	4,852	...	...	...	548	250	...	...	798	46,457	10,068	56,525
...	224	...	...	...	...	110	...	...	110	10,834	3,191	14,025
10	869	...	...	...	...	323	42	...	365	17,623	8,726	26,349
615	45,087	...	...	...	26,047	1,700	...	80	27,827	2,45,913	4,664	2,50,577
5	876	...	...	...	...	575	...	...	575	18,260	9,253	27,513
9	28	...	...	...	...	10	...	...	10	4,828	252	5,080
1	163	...	...	...	...	22	...	...	22	8,678	4,717	13,395
9	166	...	...	...	...	...	...	...	...	7,890	2,186	10,076
21	820	...	...	...	...	600	...	...	600	31,398	14,342	45,740
1	45	...	...	...	...	20	...	...	20	5,657	536	6,193
918	1,258	...	...	...	...	150	...	...	150	13,271	3,218	16,489
78	126	...	...	...	...	...	...	...	...	7,558	283	7,841
...	1,137	...	...	...	...	511	...	...	511	24,431	8,728	33,159
99	684	...	...	...	...	200	...	...	200	15458	3,556	19,014
26	1,408	...	...	...	...	1,200	...	...	1,200	41,510	9,265	50,775
63	615	...	...	...	...	1,109	...	...	1,109	20,939	12,129	33,068
1,031	3,587	...	...	...	2,186	...	...	...	2,186	1,00,625	29,006	1,29,631
729	2,734	...	...	...	...	....	...	...	...	54,316	26,140	80,456
21	752	...	...	...	...	350	...	...	350	16,890	9,273	26,163
8	454	...	...	...	...	...	...	...	...	13,511	4,376	17,887
8,101	1,78,551	...	...	...	34,164	10,788	62	1,565	46,579	11,47,361	3,55,607	15,02,968

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c. (a)	Collection of taxes, including bonded warehouses, establishments, purchase of account-books and paper, money-boxes, repairs to outposts. (b)	Collection of tolls on roads and ferries. (c)	Survey of land. (d)	Refunds. (e)	Pensions and gratuities. (f)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	4,061	5,447	...	1,844	...	...	11,352
		28	Brindaban ...	1,398	2,456	...	351	7	...	4,212
		29	Kosi ...	751	1,562	...	470	...	...	2,783
	Agra ...	30	Agra ...	18,746	31,025	...	...	1,060	118	50,949
		31	Fatehpur-Sikri	549	976	...	...	5	13	1,543
		32	Firozabad ...	554	2,385	...	482	...	22	3,443
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	1,396	6,145	...	...	45	...	7,586
	Mainpuri ...	34	Mainpuri ...	2,004	2,208	...	...	...	...	4,212
	Etáwah ...	35	Etáwah ...	6,712	218	...	...	...	...	6,930
	Etah ...	36	Etah ...	1,277	1,853	...	...	34	...	3,164
		37	Soron ...	1,302	1,669	...	...	...	40	3,011
		38	Kásganj ...	1,684	2,186	...	...	221	...	4,091
		39	Marehra ...	201	1,043	...	...	...	...	1,244
		40	Jalesar ...	320	1,625	...	...	15	...	1,960
			Divisional Total	40,955	60,798	...	3,147	1,387	193	1,06,480
ROHILKHAND.	Bareilly ...	41	Bareilly ...	7,966	9,776	...	...	277	1,375	19,394
	Bijnor ...	42	Bijnor ...	900	1,580	...	...	...	...	2,480
		43	Chándpur ...	1,053	925	...	...	...	10	1,988
		44	Dhámpur ...	697	835	...	95	50	...	1,677
		45	Nagína ...	1,684	2,200	...	...	46	...	3,930
		46	Najíbabad ...	2,547	3,452	...	...	...	120	6,119
	Budaun ...	47	Budaun ...	5,627	3,486	...	...	122	...	9,235
		48	Bilsi ...	61	190	...	...	...	...	251
		49	Ujháni ...	329	249	...	165	20	...	763
		50	Sahaswan ...	624	465	...	37	6	...	1,132
	Moradabad	51	Moradabad ...	4,497	6,784	...	...	111	30	11,422
		52	Chandausi ...	2,255	3,005	...	...	63	...	5,323
		53	Amroha ...	2,616	3,734	...	...	25	...	6,375
		54	Sambhal ...	1,767	3,159	...	...	225	...	5,151
	Sháhjahán-pur	55	Sháhjahánpur...	69,76	9,010	...	543	1,624	...	18,153
		56	Tilhar ...	2,422	2,595	...	...	101	...	5,118
	Pilibhít ...	57	Pilibhít ...	2,927	5,092	...	...	99	118	8,236
		58	Bisalpur ...	1,237	1,418	...	...	...	...	2,655
			Divisional Total	46,185	57,955	...	840	2,769	1,653	1,09,402

Provinces of Agra and Oudh during the year ending 31st March 1904—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (*b*)	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2)	Capital outlay. (*b*) (1)	Establishment, repairs, &c. (*b*) (2)	Conservancy (including road cleaning and watering) and latrines. (*c*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*).	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,814	10,253	8	14,075	26	60	...	...	18,625	2,524	340	123
...	1,277	4,256	...	5,533	...	...	...	...	8,463	1,204	152	...
...	629	1,866	...	2,495	...	72	8,554	38	4,244	487	143	675
4,858	8,320	28,199	...	41,377	12,497	62,703	...	964	69,877	15,729	1,023	2,895
...	256	936	...	1,192	1,971	20	60	...	2,081	387	170	...
...	1,301	1,982	...	3,283	...	227	...	748	4,927	1,095	198	24
...	1,740	12,737	25	14,502	...	437	37,556	39	12,666	3,204	286	331
...	963	2,846	...	3,809	...	922	...	1,290	8,446	1,010	169	49
...	2,983	5,619	...	8,602	...	...	2,650	4,602	12,287	1,575	196	3,199
1	919	1,621	20	2,561	...	153	...	1,170	8,193	1,526	173	640
1	1,424	2,267	...	3,692	...	598	...	799	4,069	575	122	...
...	1,833	2,598	...	4,431	...	...	4,823	...	4,831	567	146	...
...	159	1,029	...	1,188	...	...	...	...	3,966	400	134	...
...	894	1,980	...	2,874	500	468	720	...	2,816	460	138	613
4,860	26,512	78,189	53	1,09,614	14,994	65,660	54,363	9,630	1,65,491	30,743	3,390	8,549
16	5,612	25,302	...	30,930	19	528	22,613	3,138	33,346	5,359	482	16,458
...	713	1,668	6	2,387	...	245	1,505	203	3,931	686	168	...
...	430	1,424	...	1,854	...	298	...	514	1,906	479	119	995
...	523	879	4	1,406	...	107	...	915	2,101	429	102	982
...	914	2,218	...	3,132	...	323	220	33	4,069	890	216	767
...	1,016	4,043	2	5,061	...	342	...	301	5,064	765	545	175
...	2,935	6,567	...	9,502	...	1,042	...	779	13,490	4,580	289	291
...	111	920	...	1,031	...	724	...	200	1,510	237	122	9
...	342	1,264	...	1,606	...	357	...	692	1,556	297	123	48
...	447	1,959	...	2,406	...	1,058	...	80	3,828	682	158	724
...	5,985	15,645	58	21,688	...	66	...	1,052	29,002	4,613	449	814
...	1,893	4,185	47	6,125	...	27	2,100	389	6,552	1,760	229	24
...	2,022	4,845	23	6,890	...	55	...	1,591	7,239	1,442	261	2,361
...	2,129	3,597	...	5,726	...	39	...	132	7,299	1,123	246	24
...	5,443	18,900	...	24,343	312	548	794	2,008	39,464	5,897	413	4,030
...	1,253	4,558	...	5,811	1,037	...	215	...	7,926	2,124	154	100
...	3,237	8,060	...	11,297	...	226	...	4,850	15,704	1,850	219	303
...	450	1,242	...	1,692	...	1,552	...	104	1,904	150	114	26
16	35,455	1,07,276	140	1,42,887	1,368	7,537	27,447	16,981	1,85,891	33,363	4,409	28,131

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works.		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	122	9	3,093	...	114	683	2,032	6,131
		28	Brindaban ...	144	...	...	...	...	204	327	4,994
		29	Kosi ...	191	...	81	...	24	180	479	500
	Agra ...	30	Agra ...	349	...	2,184	...	265	4,937	3,323	20,555
		31	Fatehpur-Sikri	36	3	...	...	...	93	376	1,100
		32	Firozabad ...	453	...	141	...	...	180	227	621
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	119	98	1,437	...	194	120	653	3,928
	Mainpuri ...	34	Mainpuri ...	100	89	...	...	9	...	1,183	1,242
	Etáwah ...	35	Etáwah ...	324	...	1,066	200	190	870	...	9,446
	Etah ...	36	Etah ...	251	413	64	...	26	342	52	1,690
		37	Soron ...	173	61	52	...	24	240	88	4,239
		38	Kásganj ...	141	168	73	...	24	293	747	697
		39	Marehra ...	111	...	...	27	...	...	156	130
		40	Jalesar ...	110	...	60	...	26	120	365	396
			Divisional Total	2,624	841	8,251	227	896	8,262	10,008	55,669
ROHILKHAND.	Bareilly ...	41	Bareilly ...	79	3,965	6,921	...	1,033	...	7,772	34,102
	Bijnor ...	42	Bijnor ...	81	446	86	10	48	275	...	1,666
		43	Chándpur ...	31	...	...	10	30	5	...	1,100
		44	Dhámpur ...	54	...	110	...	37	117	79	798
		45	Nagína ...	177	...	...	10	11	...	...	1,705
		46	Najíbabad ...	69	112	335	...	40	...	321	5,338
	Budaun ...	47	Budaun ...	908	198	95	...	121	...	4,559	5,037
		48	Bilsi ...	100	39	...	...	24	...	...	897
		49	Ujháni ...	119	288	...	...	24	52	70	642
		50	Sahaswan ...	188	80	...	...	24	40	148	706
	Moradabad	51	Moradabad ...	1,648	291	398	...	145	558	1,438	14,519
		52	Chandausi ...	192	3,506	96	...	35	...	95	3,752
		53	Amroha ...	223	151	140	...	8	...	155	3,490
		54	Sambhal ...	224	115	185	...	36	...	201	5,476
	Sháhjahánpur	55	Sháhjahánpur...	511	491	1,608	42	36	1,464	370	12,581
		56	Tilhar ...	91	...	173	...	12	210	2,219	1,182
	Pilibhít ...	57	Pilibhít ...	625	...	845	...	99	...	30	15,573
		58	Bisalpur ...	188	...	15	...	24	274	463	93
			Divisional Total	5,508	9,682	11,007	72	1,787	2,995	17,920	1,08,657

Provinces of Agra and Oudh during the year ending 31st March 1904—(continued).

		8				9	10			
		Public instruction.				Contributions. (4)	Miscellaneous.			
(5)							Interest on loans. (a)			
Stores. (4)	Total.	Schools and colleges. (a)	Contributions. (b)	Libraries, museums, menageries, &c. (c)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b)	Actual cost of works done for private individuals. (c)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	33,882	2,640	1,323	36	3,999	1,000	...	...	...	...
...	15,488	1,906	330	...	2,236	...	...	...	...	...
...	15,668	647	190	...	837	...	...	...	...	...
...	1,97,301	11,502	655	...	12,157	27,022	...	46,704	...	...
...	6,297	48	56	...	104	...	...	...	...	...
...	8,841	1,874	156	...	2,030	150	...	...	...	...
...	61,068	2,588	2,139	589	5,316	401	...	...	...	...
...	14,509	897	580	...	1,477	...	...	...	...	...
...	36,605	2,365	1,364	...	3,729	...	...	...	...	...
...	14,693	1,010	95	...	1,105	...	...	43	...	...
...	11,020	792	60	...	852	...	...	...	...	...
...	12,510	1,135	229	20	1,384	...	...	...	...	...
...	4,924	140	63	10	213	...	...	...	...	...
...	6,792	406	180	10	596	...	...	62	...	...
...	4,39,598	27,950	7,420	665	36,035	28,573	...	46,809	...	...
...	1,35,815	9,300	6,408	1,000	16,708	3,000	...	...	...	1,314
...	9,350	...	1,163	5	1,168	...	...	...	...	...
...	5,487	486	...	5	491	114	...	...	...	...
...	5,831	196	214	5	415	...	...	...	...	...
...	8,421	577	261	5	843	175	...	...	...	...
...	13,407	1,246	202	5	1,453	...	...	...	...	...
...	31,389	1,993	2,479	...	4,472	...	...	...	...	...
...	3,862	108	109	...	217	...	...	...	...	...
...	4,268	379	150	...	529	...	...	...	...	...
...	7,716	865	259	...	1,124	...	...	...	...	...
1,065	56,058	3,262	1,689	...	4,951	628	...	...	...	...
...	18,757	1,135	293	50	1,478	404	...	...	...	...
119	17,235	2,626	...	...	2,626	...	...	...	...	...
...	15,100	1,165	388	...	1,553	339	...	...	...	...
...	70,569	1,783	3,973	...	5,756	1,000	...	...	...	...
...	15,443	1,313	144	...	1,457	153	...	...	...	...
...	40,324	1,570	5,985	7	7,562	371	...	...	...	...
12	4,919	351	142	...	493	185	...	...	...	...
1,196	4,63,951	28,355	23,859	1,082	53,296	6,369	...	...	...	1,314

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items (to be specified in detail in as many columns as may be						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	442	828	...	96	220	...	86
		28	Brindaban ...	...	459	...	...	...	...	48
		29	Kosi ...	77	472	...	...	614	...	...
	Agra ...	30	Agra ...	3,358	7,008	1,116	1,425	475	5,084	164
		31	Fatehpur-Sikri	...	79	3	11	...	77	...
		32	Firozabad ...	799	230	199	89	99	9	...
	Farrukhabad	33	Fatehgarh *cum* Farrukhabad.	1,315	1,108	...	...	...	...	...
	Mainpuri ...	34	Mainpuri ...	86	383	...	40	67	...	...
	Etáwah ...	35	Etáwah ...	495	899	...	150	98	222	...
	Etah ...	36	Etah ...	105	309	...	41	79	...	...
		37	Soron ...	60	650	...	48	1	43	209
		38	Kásganj ...	62	396	...	59	10	96	...
		39	Marehra ...	...	188	...	16	...	...	...
		40	Jalesar ...	74	438	...	39	50	45	...
			Divisional Total	6,873	13,447	1,318	2,014	1,713	5,576	507
ROHILKHAND.	Bareilly ...	41	Bareilly ...	221	1,952	446	489	160	2,695	...
	Bijnor ...	42	Bijnor ...	20	230	...	...	3	44	...
		43	Chándpur ...	...	401	...	31	34	...	...
		44	Dhámpur ...	...	280	...	26	22	...	...
		45	Nagína ...	23	750	...	39	2	12	...
		46	Najíbabad ...	13	437	596	...	...	...	...
	Budaun ...	47	Budaun ...	134	620	...	222	...	48	...
		48	Bilsi ...	...	50	...	6	...	...	...
		49	Ujháni ...	...	74	...	10	...	7	...
		50	Sahaswan ...	...	122	...	16	...	...	...
	Moradabad ...	51	Moradabad ...	...	2,411	368	229	403	132	...
		52	Chandausi ...	...	541	16	128	...	48	...
		53	Amroha ...	3	659	...	108	...	125	...
		54	Sambhal ...	...	634	...	84	...	16	...
	Sháhjahánpur	55	Sháhjahánpur...	1,028	1,305	432	269	122	353	...
		56	Tilhar ...	...	574	...	53	...	...	...
	Pilibhít ...	57	Pilibhít ...	...	1,541	91	...	...	35	...
		58	Bisalpur ...	...	410	...	...	51	...	...
			Divisional Total	1,442	12,991	1,949	1,710	797	3,515	...

Provinces of Agra and Oudh during the year ending 31st March 1904—(continued).

		11								12	13	14
		Extraordinary and debt.										
necessary). (*d*)		Investments. (*a*)				Advances. (*d*)						
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*)	Repayments of loans. (*c*)	Permanent.	Other.	Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,041*	16,713	...	...	...	...	...	...	...	...	81,021	27,219	1,08,240
31	538	...	...	...	...	150	...	...	150	28,157	5,693	33,850
18	1,181	...	...	...	...	200	...	...	200	23,164	6,670	29,834
1,803	67,137	...	...	...	79,613	...	230	...	79,843	4,75,786	62,695	5,38,481
53	223	...	...	...	...	200	125	...	325	9,684	2,339	12,023
103	1,528	...	...	...	...	800	...	...	800	20,075	12,004	32,079
995	3,418	...	...	...	...	1,015	...	...	1,015	93,306	3,179	96,485
388	964	...	...	...	...	309	...	189	498	25,469	5,153	30,622
431	2,295	...	...	...	...	187	168	...	355	58,516	20,407	78,923
...	577	...	...	...	1,180	20	...	...	1,200	23,300	6,376	29,676
...	1,011	...	...	...	...	99	1	...	100	19,686	4,131	23,817
14	637	...	...	..	...	...	...	...	...	23,053	6,347	29,400
...	204	...	...	...	...	...	...	...	...	7,773	1,258	9,031
1	709	...	...	...	384	...	...	...	384	13,315	5,508	18,823
18,878	97,135	...	...	...	81,177	2,980	524	189	84,870	9,02,305	1,68,979	10,71,284
3,176	10,453	...	...	...	...	2,555	...	926	3,481	2,19,781	27,438	2,47,219
19	316	...	...	...	...	155	...	37	192	15,893	3,519	19,412
38	504	...	...	...	...	250	...	...	250	10,688	4,966	15,654
8	336	...	...	...	...	316	...	...	316	9,981	2,956	12,937
10	836	...	...	...	...	217	...	69	286	17,623	3,276	20,899
634	1,680	...	...	...	...	666	...	20	686	28,406	6,663	35,069
197	1,221	...	...	...	...	318	...	...	318	56,137	25,927	82,064
...	56	...	...	...	...	35	...	...	35	5,452	1,300	6,752
33	124	...	...	...	...	45	...	...	45	7,335	1,972	9,307
20	158	...	...	...	...	45	...	...	45	12,581	4,175	16,756
16,105†	19,648	...	...	...	...	839	86	861	1,786	1,16,181	24,701	1,40,882
15	748	...	...	...	...	1,282	...	...	1,282	34,117	21,723	55,840
67	962	...	...	...	...	557	...	...	557	34,645	6,022	40,667
125	859	...	...	...	...	...	...	...	...	28,728	11,261	39,989
1,464	4,973	...	...	...	...	2,868	...	478	3,346	1,28,140	19,184	1,47,324
163	790	...	...	...	...	490	...	...	490	29,262	4,293	33,555
173	1,840	...	...	...	...	1,322	...	...	1,322	70,952	17,101	88,053
70	531	...	...	...	...	274	...	...	274	10,749	4,503	15,252
22,317	46,035	...	...	...	...	12,234	86	2,391	14,711	8,36,651	1,90,980	10,27,631

* Includes Rs. 15,040 on account of expenditure on the Victoria memorial.
† Includes Rs. 15,572 on account of purchase of land and compensation for shops.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (*a*)	Collection of taxes, including bonded warehouses, establishment, purchase of account-books and paper, money-boxes, repairs to outposts. (*b*)	Collection of tolls on roads and ferries. (*c*)	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities. (*f*)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	59	Cawnpore ...	19,282	21,862	...	467	...	66	41,677
	Fatehpur ...	60	Fatehpur ...	691	2,019	...	...	...	...	2,710
	Bánda ...	61	Bánda ...	1,127	2,890	...	...	28	...	4,045
	Allahabad ...	62	Allahabad ...	15,998	25,274	4,111	270	...	...	45,653
	Jhánsi ...	63	Jhánsi ...	4,280	5,988	...	...	70	...	10,338
		64	Mau Ranipur ...	776	2,217	...	...	2	...	2,995
		65	Lalitpur ...	997	1,668	...	...	...	...	2,665
	Jalaun ...	66	Orai ...	578	1,171	...	10	41	...	1,800
		67	Kálpi ...	983	2,050	...	372	351	..	3,756
		68	Kúnch ...	1,729	2,842	...	491	...	60	5,122
			Divisional Total	46,441	67,981	4,111	1,610	492	126	1,20,761
Benares.	Benares ...	69	Benares ...	12,474	22,869	4,182	...	184	...	39,709
	Mirzapur ...	70	Mirzapur ...	4,434	6,108	...	...	131	30	10,703
		71	Chunár ...	835	1,145	...	...	...	...	1,980
	Jaunpur ...	72	Jaunpur ...	3,733	6,297	...	...	3	...	10,033
	Gházipur ...	73	Gházipur ...	2,248	4,589	...	...	38	...	6,875
	Ballia ...	74	Ballia ...	495	600	...	...	...	...	1,095
			Divisional Total	24,219	41,608	4,182	...	356	30	70,395
Gorakhpur.	Gorakhpur...	75	Gorakhpur ...	3,974	5,792	...	...	18	750	10,534
	Azamgarh ...	76	Azamgarh ...	600	3,108	...	...	...	...	3,708
			Divisional Total	4,574	8,900	...	...	18	750	14,242
Kumaun.	Almora ...	77	Almora ...	941	1,677	...	...	...	...	2,618
	Naini Tál...	78	Naini Tál ...	8,147	794	2,817	...	20	...	11,778
		79	Káshipur ...	538	...	1,093	...	2	...	1,633
		80	Haldwáni ...	535	603	...	...	...	...	1,138
			Divisional Total	10,161	3,074	3,910	...	22	...	17,167

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*)	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2)	Capital outlay (*b*) (1)	Establishment, repairs, &c. (*b*) (2)	Conservancy (including road cleaning and watering) and latrines. (*e*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*)	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
331	15,244	24,001	...	39,576	32,547	68,031	1,99,710	13,087	1,42,382	5,832	617	5,750
...	889	2,397	...	3,286	...	176	1,937	...	4,699	437	169	528
...	804	3,254	...	4,058	...	419	...	927	6,641	1,261	210	60
23	10,546	22,384	...	32,953	416	61,364	8,041	472	89,534	12,659	2,725	2,446
...	3,383	9,018	45	12,446	...	397	508	540	19,061	1,943	158	1,106
...	512	3,439	...	3,951	...	396	1,273	210	4,057	800	170	89
...	664	2,320	2	2,986	...	187	...	31	3,383	509	93	222
...	215	1,145	...	1,360	210	1,448	118	48	2,322	299	134	49
...	505	1,972	...	2,477	...	768	140	476	2,060	288	127	68
...	804	2,109	...	2,913	499	1,054	67	103	4,542	795	124	959
354	33,566	72,039	47	1,06,006	33,672	1,34,240	2,11,794	15,894	2,78,681	24,823	4,527	11,277
...	13,796	35,737	...	49,533	16,491	68,136	1,99,659	3,607	70,118	4,220	927	6,811
...	2,595	9,693	14	12,302	...	...	...	312	19,431	4,219	445	536
...	430	1,316	...	1,746	...	...	...	...	2,945	393	144	241
...	2,409	8,338	...	10,747	...	...	...	..	14,330	1,400	240	423
5	616	6,584	...	7,205	...	...	531	412	15,608	2,425	365	227
...	725	1,696	...	2,421	...	...	3,416	...	3,009	420	141	2,519
5	20,571	63,364	14	83,954	16,491	68,136	2,03,606	4,331	1,25,441	13,077	2,262	10,757
...	4,072	7,543	...	11,615	...	...	...	1,229	22,927	3,708	293	320
...	868	1,873	...	2,741	...	...	...	888	4,800	1,240	120	403
...	4,940	9,416	...	14,356	...	...	...	2,117	27,727	4,948	413	723
....	489	1,282	...	1,771	6,102	485	...	229	3,891	567	122	50
12	1,954	4,199	...	6,165	3,076	26,365	1,421	7,224	25,633	2,298	196	641
...	180	1,803	...	1,983	...	...	...	221	1,758	1,243	166	...
...	845	651	...	1,496	...	...	...	800	4,592	488	53	3
12	3,468	7,935	...	11,415	9,178	26,850	1,421	8,474	35,874	4,596	537	694

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis* (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges. (*j*).	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	59	Cawnpore ...	1,729	...	4,846	...	430	17,128	11,516	62,261
	Fatehpur ...	60	Fatehpur ...	183	42	300	...	48	...	...	1,334
	Bánda ...	61	Bánda ...	273	...	403	...	30	240	1,592	880
	Allahabad ...	62	Allahabad ...	188	...	2,306	298	264	4,291	281	30,724
	Jhánsi ...	63	Jhánsi ...	140	...	529	...	36	1,293	590	3,308
		64	Mau Ranipur...	241	10	25	...	21	539	233	1,245
		65	Lalitpur ...	118	1	492	...	...	24	202	...
	Jalaun ...	66	Orai ...	117	100	806	...	24	...	...	2,180
		67	Kálpi ...	118	...	182	...	24	...	308	1,315
		68	Kúnch ...	120	115	50	...	33	49	240	2,060
			Divisional Total	3,227	268	9,939	298	910	23,564	14,962	1,05,307
Benares.	Benares ...	69	Benares ...	859	...	1,224	...	1,349	19,136	3,588	24,664
	Mirzapur ...	70	Mirzapur ...	315	...	1,368	...	24	1,015	1,420	8,389
		71	Chunár ...	87	...	...	...	120	...	562	2,365
	Jaunpur ...	72	Jaunpur ...	120	96	229	...	96	983	2,261	8,073
	Gházipur ...	73	Gházipur ...	247	...	104	...	24	880	...	6,069
	Ballia ...	74	Ballia ...	177	...	43	...	24	...	2,000	769
			Divisional Total	1,805	96	2,968	...	1,637	22,014	9,831	50,329
Gorakhpur.	Gorakhpur...	75	Gorakhpur ...	314	...	419	126	...	797	629	4,023
	Azamgarh...	76	Azamgarh ...	79	...	507	...	60	...	162	1,132
			Divisional Total	393	...	926	126	60	797	791	5,155
Kumaun.	Almora ...	77	Almora ...	79	92	...	...	...	...	1,350	105
	Naini Tál...	78	Naini Tál ...	12	242	996	...	...	5,031	5,523	10,721
		79	Káshipur ...	302	...	...	...	30	...	1,491	1,000
		80	Haldwáni ...	421	16	122	...	...	...	750	109
			Divisional Total	814	350	1,118	...	30	5,031	9,114	11,935

Provinces of Agra and Oudh during the year ending the 31st March 1904—(continued).

8						9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(*l*)							Interest on loans. (*a*)			
Stores. (4).	Total.	Schools and colleges. (*a*)	Contributions. (*b*)	Libraries, museums, menageries, &c. (*c*)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*)	Actual cost of works done for private individuals. (*c*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	5,65,866	2,763	6,330	1,388	10,481	24,257	...	61,458	20,000	...
...	9,853	605	819	50	1,474	...	...	...	...	...
...	12,936	1,387	669	10	2,066	...	...	...	...	...
14	2,16,023	2,176	8,854	...	11,030	2,431	...	52,252	...	1,102
...	29,609	2,810	1,105	...	3,915	8,053	...	...	...	...
...	9,309	713	130	...	843	27	...	...	...	...
6,692	11,954	1,272	137	...	1,409	21	...	...	...	...
...	7,855	402	493	10	905	...	...	...	...	...
...	5,874	755	96	...	851	25	...	...	...	...
...	10,810	1,334	365	...	1,699	25	...	...	...	...
6,706	8,80,089	14,217	18,998	1,458	34,673	34,839	...	1,13,710	20,000	1,102
...	4,20,789	3,476	2,260	500	6,236	2,219	...	87,215	...	...
...	37,474	1,821	1,972	230	4,023	...	...	...	...	...
...	6,857	458	...	140	598	...	...	...	...	...
...	28,251	2,651	1,207	170	4,028	...	...	...	...	...
99	26,991	1,008	1,108	...	2,116	...	...	...	...	...
...	12,518	829	282	...	1,111	...	...	...	...	...
99	5,32,880	10,243	6,829	1,040	18,112	2,219	...	87,215	...	...
...	34,785	10,056	1,157	...	11,213	1,281	...	...	...	...
...	9,391	2,092	...	48	2,140	219	...	...	...	...
...	44,176	12,148	1,157	48	13,353	1,500	...	...	...	...
...	13,072	840	...	25	865	333	...	...	...	...
703	90,082*	300	172	100	572	...	...	15,028	...	...
...	6,211	891	...	...	891	10	...	223	...	...
...	7,354	200	50	50	300	40	...	...	...	...
703	1,16,719	2,231	222	175	2,628	383	...	15,251	...	...

* Includes Rs. 1,099 on account of repairs to recreation flats.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items (to be specified in detail in as many columns as may be						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	16,702	1,460	226	2,021	8,578	...	...
	Fatehpur ...	60	Fatehpur ...	445	335	...	53	4	10	...
	Bánda ...	61	Bánda ...	453	445	...	78	419	...	...
	Allahabad...	62	Allahabad ...	23,916	4,781	...	1,366	6,050	1,307	...
	Jhánsi ...	63	Jhánsi ...	924	1,300	...	159	394	...	...
		64	Mau Ránipur ...	100	438	...	43	36	...	...
		65	Lalitpur ...	...	421	...	54	....	...	...
	Jalaun ...	66	Orai ...	10	215	...	15	18	...	...
		67	Kálpi ...	150	146	...	18	28	...	...
		68	Kúnch ...	93	343	40	43	40	43	...
			Divisional Total	42,793	9,884	266	3,850	15,567	1,360	...
BENARES.	Benares ...	69	Benares ...	8,724	4,596	897	1,351	47	884	505
	Mirzapur ...	70	Mirzapur ...	440	594	...	...	...	850	220
		71	Chunár ...	...	218	...	...	43	...	...
	Jaunpur ...	72	Jaunpur ...	551	835	78	219	29	59	...
	Gházipur ...	73	Gházipur ...	1,539	826	...	209	....	...	...
	Ballia ...	74	Ballia ...	391	50	...	...	35	123	5,469
			Divisional Total	11,645	7,119	975	1,779	154	1,916	6,194
GORAKHPUR.	Gorakhpur	75	Gorakhpur ...	3,617	986	...	457	8	...	...
	Azamgarh	76	Azamgarh ...	...	...	...	...	...	...	...
			Divisional Total	3,617	986	...	457	8	...	...
KUMAUN.	Almora ...	77	Almora ...	...	405	...	43	...	5	...
	Naini Tál ...	78	Naini Tál ...	5,793	1,084	16	619	1,083	1,220	...
		79	Káshipur ...	...	133	...	33	...	...	...
		80	Haldwáni ...	2,052	168	...	...	236	...	...
			Divisional Total	7,845	1,790	16	695	1,319	1,225	...

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

		11								12	13	14
		Extraordinary and debt.										
necessary). (*d*)		Investments. (*a*)		Payments to sinking fund. (*b*)	Repayments of loans. (*c*)	Advances. (*d*)		Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
468	90,913	...	...	8,766	3,24,259	3,655	...	2,291	3,38,971	11,31,741	5,70,911	17,02,652
...	847	...	...	...	...	50	...	...	50	18,220	3,690	21,910
572	1,967	...	...	...	...	350	...	...	350	25,422	10,562	35,984
...	90,774	...	...	...	47,850	805	...	...	48,655	4,47,519	44,535	4,92,054
192	2,969	...	...	...	...	55	500	117	672	68,002	20,820	88,822
8	625	...	...	...	...	...	...	...	...	17,750	14,876	32,626
...	475	...	...	...	...	600	...	697	1,297	20,807	13,733	34,540
6	264	...	...	...	...	100	...	...	100	12,284	6,535	18,819
...	342	...	...	...	...	400	...	...	400	13,725	7,391	21,116
410	1,012	...	...	...	...	605	...	...	605	22,186	14,485	36,671
1,656	1,90,188	...	...	8,766	3,72,109	6,620	500	3,105	3,91,100	17,77,656	7,07,538	24,85,194
711	1,04,930	...	...	...	21,010	...	500	...	21,510	6,44,926	1,97,287	8,42,213
455	2,559	...	...	...	...	...	...	...	...	67,061	27,632	94,693
105	366	...	...	...	...	...	...	...	...	11,547	3,938	15,485
1,281	3,052	...	...	...	...	755	...	...	755	56,866	11,050	67,916
43	2,617	...	...	...	...	257	...	...	257	46,061	9,408	55,469
28	6,096	...	...	...	...	20	...	...	20	23,261	9,989	33,250
2,623	1,19,620	...	...	...	21,010	1,032	500	...	22,542	8,49,722	2,59,304	11,09,026
2,137	7,205	...	...	...	...	...	250	64	314	76,947	4,000	80,947
3,226	3,226	...	...	...	...	...	367	...	367	21,792	14,006	35,798
5,363	10,431	...	...	...	...	...	617	64	681	98,739	18,006	1,16,745
285	738	...	...	...	...	160	...	...	160	19,557	1,760	21,317
867	25,710	...	...	...	7,986	530	...	150	8,666	1,42,973	46,124	1,89,097
41	430	...	...	...	176	...	283	...	459	11,617	4,321	15,938
...	2,456	...	...	...	...	...	...	...	...	12,784	5,059	17,843
1,193	29,334	...	...	...	8,162	690	283	150	9,285	1,86,931	57,264	2,44,195

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (*a*)	Collection of taxes including bonded warehouses, establishment, purchase of account-books and paper, money-boxes, repairs to outposts. (*b*)	Collection of tolls on roads and ferries. (*c*)	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities (*f*)	Total.
				Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	17,332	26,480	457	...	111	673	45,053
	Unao ...	82	Unao ...	454	159	...	...	30	...	643
	Rae Bareli ...	83	Rae Bareli ...	2,357	3,272	...	...	24	...	5,653
	Sítapur ...	84	Sítapur ...	2,787	5,019	...	205	35	200	8,246
		85	Khairabad ...	739	1,699	...	...	...	...	2,438
	Hardoi ...	86	Hardoi ...	672	867	...	...	...	...	1,539
		87	Sháhabad ...	407	904	...	...	...	...	1,311
		88	Sandíla ...	714	2,206	...	...	...	...	2,920
		89	Sándi ...	194	355	...	...	...	...	549
		90	Pihání ...	209	131	...	...	...	...	340
	Kheri ...	91	Lakhimpur ...	1,873	...	...	25	8	120	2,026
		92	Muhamdi ...	...	206	...	...	...	...	206
			Divisional Total	27,738	41,298	457	230	208	993	70,924
FYZABAD.	Fyzabad ...	93	Fyzabad ...	2,911	5,191	...	...	...	...	8,102
		94	Tánda ...	458	504	...	...	...	...	962
	Gonda ...	95	Gonda ...	1,646	2,229	...	...	32	...	3,907
		96	Nawábganj ...	1,131	...	...	...	...	..	1,131
		97	Utraula ...	59	282	...	...	...	.	341
		98	Balrámpur ...	822	312	...	7	...	...	1,141
	Bahraich ...	99	Bahraich ...	2,888	2,720	...	....	...	...	5,608
		100	Nánpára ...	1,401	1,556	...	...	...	...	2,957
		101	Bhinga ...	65	278	...	...	...	...	343
	Sultánpur ...	102	Sultánpur ...	1,646	1,893	...	...	...	27	3,566
	Partábgarh ...	103	Bela (Partábgarh).	957	1,812	...	...	12	...	2,781
	Bara Banki...	104	Nawábganj (Bara Banki).	1,852	2,528	...	...	17	...	4,397
			Divisional Total	15,836	19,305	...	7	61	27	35,236
			GRAND TOTAL, 1903-1904.	2,59,230	4,10,480	19,040	13,554	5,818	3,913	7,12,035
			Grand Total, 1902-1903.	*2,61,313*	*3,85,702*	*12,572*	*9,751*	*4,847*	*2,013*	*6,76,198*

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*)	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2)	Capital outlay. (*b*) (1)	Establishment, repairs, &c. (*b*) (2)	Conservancy (including road cleaning and watering) and latrines. (*c*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*)	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,169	55,988	...	67,157	19,125	50,456	43,739	1,375	1,27,992	4,768	2,847	3,714
...	300	1,342	140	1,782	...	...	1,322	438	4,653	346	114	11
...	959	2,660	5	3,624	...	191	2,967	116	5,649	1,245	162	39
...	1,627	2,484	...	4,111	...	99	1,948	284	9,378	1,624	191	3,696
...	205	1,698	...	1,903	...	...	971	...	2,223	400	152	23
...	1,267	2,084	...	3,351	...	599	1,264	79	6,023	1,353	112	17
...	385	3,172	...	3,557	...	400	1,193	...	4,355	350	140	2,256
...	289	2,184	...	2,473	...	52	1,496	57	2,757	656	122	706
...	...	1,455	...	1,455	...	710	2,410	36	2,177	249	122	...
...	26	1,133	...	1,159	...	321	1,067	1	1,299	25	116	5
...	1,180	2,342	...	3,522	810	1,956	...	72	4,559	...	125	38
...	73	720	...	793	1,000	...	...	1,300	799	36	146	300
...	17,480	77,262	145	94,887	20,935	54,784	58,377	3,758	1,71,864	11,052	4,349	10,805
...	2,655	8,742	...	11,397	...	...	3,814	199	21,174	2,123	293	300
...	...	2,038	...	2,038	...	1,552	...	688	7,199	160	173	...
...	813	1,997	...	2,810	14	...	...	764	5,153	1,242	223	7
...	217	1,066	...	1,283	...	...	...	89	4,036	376	146	2
...	...	693	...	693	9	6	...	1,139	796	69	125	...
...	447	1,320	...	1,767	...	10	...	100	2,186	154	165	4
...	1,628	3,364	...	4,992	...	...	...	...	9,777	1,817	314	...
...	387	1,385	...	1,772	...	14	...	...	1,989	496	204	...
...	102	509	10	621	...	31	...	...	2,539	82	159	...
...	450	1,088	...	1,538	101	1	1,157	471	3,162	758	157	869
...	435	1,043	...	1,478	...	...	2,775	100	2,095	664	144	41
...	669	2,768	...	3,437	...	126	215	449	7,293	897	114	169
...	7,803	26,013	10	33,826	124	1,740	7,961	3,999	67,399	8,838	2,217	1,392
5,268	1,82,130	5,37,462	536	7,25,396	1,03,566	3,97,366	6,23,731	92,445	12,61,023	1,64,518	26,928	78,127
1,663	*1,68,194*	*5,25,797*	*315*	*6,95,969*	*1,15,071*	*3,70,634*	*4,66,074*	*84,248*	*12,21,472*	*1,65,441*	*24,886*	*72,267*

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public Works.		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	570	...	108	...	296	5,317	565	34,974
	Unao ...	82	Unao ...	393	...	133	...	24	60	...	609
	Rae Bareli...	83	Rae Bareli ...	286	...	1,466	664	96	186	3,211	2,452
	Sítapur ...	84	Sítapur ...	261	682	1,009	...	132	985	412	3,944
		85	Khairabad ...	196	...	...	...	24	...	107	1,129
	Hardoi ...	86	Hardoi ...	373	...	868	...	24	...	2,238	3,509
		87	Sháhabad ...	396	...	53	...	24	...	...	1,015
		88	Sandíla ...	265	...	...	...	36	...	20	919
		89	Sándi ...	492	...	...	...	24	...	76	152
		90	Pihání ...	628	10	...	...	24	...	539	813
	Kheri ...	91	Lakhimpur ...	548	62	990	...	14	300	1,078	805
		92	Muhamdi ...	268	...	...	...	14	...	...	1,209
			Divisional Total	4,676	754	4,627	664	732	6,848	8,246	51,530
FYZABAD.	Fyzabad ...	93	Fyzabad ...	237	...	124	...	36	1,279	1,126	6,392
		94	Tánda ...	215	...	...	...	...	...	134	809
	Gonda ...	95	Gonda ...	240	39	200	...	...	68	314	1,537
		96	Nawábganj ...	207	54	99	...	...	60	408	543
		97	Utraula ...	152	18	...	...	...	...	...	242
		98	Balrampur ...	672	...	...	...	61	124	493	376
	Bahraich ...	99	Bahraich ...	219	...	691	...	9	432	1,012	2,041
		100	Nánpára ...	671	145	...	...	10	...	...	1,366
		101	Bhinga ...	487	...	...	...	...	...	...	515
	Sultánpur ...	102	Sultánpur ...	258	...	1,467	...	24	...	1,627	2,303
	Partábgarh	103	Bela (Partábgarh).	185	...	686	...	36	...	1,338	829
	Bara Banki	104	Nawabganj (Bara Banki).	237	972	187	...	132	517	112	570
			Divisional Total	3,780	1,228	3,454	...	308	2,480	6,564	17,523
			GRAND TOTAL, 1903-1904.	26,375	13,940	49,042	1,490	7,836	80,150	1,08,148	5,05,879
			Grand Total, 1902-1903.	*22,464*	*8,575*	*50,118*	*1,382*	*8,103*	*74,799*	*1,19,930*	*4,99,927*

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(continued).

		8				9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(*l*)							Interest on loans. (*a*)			
Stores (4)	Total.	Schools and colleges (*a*)	Contributions. (*b*)	Libraries, museums, menageries, &c. (*c*)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*)	Actual cost of works done for private individuals. (*c*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,95,846	7,316	6,481	320	14,117	26,098	...	42,856	...	...
...	8,103	160	...	400	560	...	...	...	...	...
6	18,736	1,662	441	118	2,221	100	...	...	...	55
394	25,039	1,127	840	273	2,240	943	...	...	...	43
...	5,225	320	287	...	607	14	...	...	...	...
...	16,459	1,213	261	215	1,689	45	...	...	...	...
...	10,182	699	210	178	1,087	34	...	...	...	...
...	7,086	704	...	96	800	19	...	...	...	...
...	6,448	252	201	40	493	13	...	...	...	...
...	4,848	119	166	40	325	14	...	...	...	...
...	11,357	761	...	...	761	...	...	...	...	...
...	5,072	208	...	...	208	...	...	...	...	...
400	4,14,401	14,541	8,887	1,680	25,108	27,280	...	42,856	...	98
...	37,097	2,148	2,650	300	5,098	3,708	...	...	...	...
...	10,930	646	33	...	679	...	...	...	...	...
1,767	11,568	950	342	60	1,352	...	...	...	...	...
...	6,020	238	96	...	334	...	...	...	...	...
...	2,556	380	69	...	449	...	...	...	...	...
...	4,345	290	...	...	290	...	...	...	...	...
1,500	17,812	2,013	300	...	2,313	...	...	...	...	...
...	4,895	156	...	...	156	...	...	...	...	...
70	3,883	...	41	...	41	...	...	...	...	...
...	12,355	1,028	230	125	1,383	...	...	...	...	...
...	8,893	650	100	25	775	36	...	...	...	...
...	11,990	696	400	60	1,156	...	...	...	...	...
3,337	1,32,344	9,195	4,261	570	14,026	3,744	...	...	...	...
15,188	35,55,752	1,54,156	80,427	8,494	2,43,077	1,53,819	...	3,54,088	20,000	2,546
**2,106*	*33,07,497*	*1,53,298*	*79,058*	*7,290*	*2,39,646*	*1,54,066*	...	*3,19,465*	...	*2,617*

* Stores ... Rs. 1191
Recreation flats ... 915
Total ... 2,106

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items (to be specified in detail in as many columns as may be						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	81	Lucknow ...	19,021	4,679	391	1,465	...	1,760	...
	Unao ...	82	Unao ...	140	98	...	...	...	...	...
	Rae Bareli...	83	Rae Bareli ...	429	744	...	116	252	...	...
	Sítapur ...	84	Sítapur ...	2,064	1,300	...	164	1,842	...	...
		85	Khairabad ...	691	363	92	...	372	...	...
	Hardoi ...	86	Hardoi ...	217	275	...	34	378	...	...
		87	Sháhabad ...	93	248	...	29	1	100	...
		88	Sandíla ...	432	378	...	28	4	...	...
		89	Sándí ...	54	96	...	...	...	...	...
		90	Pihání ...	20	86	...	...	...	...	...
	Kheri ...	91	Lakhimpur ...	1,943	193	...	48	...	...	465
		92	Muhamdi ...	30	127	...	...	...	...	...
			Divisional Total	25,134	8,587	483	1,884	2,849	1,860	465
FYZABAD.	Fyzabad ...	93	Fyzabad ...	11,403	1,270	265	...	141	731	2,321
		94	Tánda ...	629	165	...	...	288	...	...
	Gonda ...	95	Gonda ...	395	423	19	63	983	...	...
		96	Nawábganj ...	125	284	...	...	1,568	...	...
		97	Utraula ...	...	52	...	...	12	...	...
		98	Balrámpur ...	125	183	...	11	...	...	...
	Bahraich ...	99	Bahraich ...	871	914	35	...	200	...	195
		100	Nánpára ...	...	257	...	...	...	...	...
		101	Bhinga ...	...	62	...	...	...	...	...
	Sultánpur...	102	Sultánpur ...	131	493	...	50	335	...	...
	Partábgarh,	103	Bela (Partábgarh).	843	440	...	42	113	...	...
	Bara Banki	104	Nawábganj (Bara Banki).	1,117	500	112	...	563	4	...
			Divisional Total	15,639	5,043	431	166	4,203	735	2,516
			GRAND TOTAL, 1903-1904.	1,27,106	74,546	9,009	15,298	28,513	18,836	94,170
			Grand Total, 1902-1903.	*1,86,596*	*73,019*	*4,806*	*12,858*	*11,446*	*9,195*	*26,084*

Provinces of Agra and Oudh during the year ending the 31*st March* 1904—(concluded).

		11								12	13	14
		Extraordinary and debt.										
necessary). (*d*)		Investments. (*a*)		Payments to sinking fund. (*b*)	Repayments of loans. (*c*).	Advances. (*d*)		Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,179	72,351	...	...	...	33,090	600	320	1,200	35,210	5,55,832	1,47,768	7,03,600
4	242	...	...	...	...	...	...	...	...	11,330	2,667	13,997
339	1,935	...	...	...	...	20	...	...	20	32,289	9,324	41,613
29	5,442	5,997	...	...	...	1,129	...	...	7,126	53,147	2,637	55,784
455	1,973	...	...	...	...	165	...	...	165	12,325	134	12,459
10	914	...	...	...	...	...	...	...	...	23,997	1,479	25,476
26	467	...	...	...	...	...	...	...	...	16,668	6,378	23,046
...	842	...	...	...	...	...	...	...	...	14,140	960	15,100
...	150	...	...	...	...	...	...	...	...	9,108	876	9,984
...	106	...	...	...	...	...	...	...	...	6,792	1,118	7,910
316	2,965	...	...	...	...	100	...	...	100	20,731	645	21,376
25	182	...	...	...	...	...	...	...	...	6,461	1,834	8,295
3,383	87,599	5,997	...	...	33,090	2,014	320	1,200	42,621	7,62,820	1,75,820	9,38,640
37	16,168	...	...	...	...	1,195	219	...	1,414	82,984	20,688	1,03,672
122	1,204	...	...	...	...	100	...	...	100	15,913	1,267	17,180
220	2,103	...	...	...	...	156	241	...	397	22,137	5,273	27,410
76	2,053	...	...	...	...	...	...	...	...	10,821	4,526	15,347
4	68	...	...	...	...	...	...	...	...	4,107	2,704	6,811
...	319	...	...	...	...	...	...	...	...	7,862	2,430	10,292
629	2,844	...	...	...	...	665	...	...	665	34,234	13,535	47,769
31	288	...	...	...	...	200	...	...	200	10,268	9,382	19,650
...	62	...	...	...	...	...	...	...	...	4,950	2,679	7,629
51	1,060	...	...	...	...	...	...	...	...	19,902	9,768	29,670
85	1,523	...	...	...	...	117	225	...	342	15,828	1,911	17,739
98	2,394	...	...	...	...	228	...	...	228	23,602	10,681	34,283
1,353	30,086	...	...	...	...	2,661	685	...	3,346	2,52,608	84,844	3,37,452
64,867	8,08,979	5,997	...	8,766	5,49,712	39,019	3,577	8,664	6,15,735	68,14,793	20,18,342	88,33,135
86,739	*7,32,825*	*30,130*	...	...	*1,96,653*	*2,542*	*1,725*	*13,329*	*2,44,379*	*60,50,580*	*16,58,301*	*77,08,881*

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	24,039	3,11,762	38,830	2,72,932	8,997	11 4 0
	Saháranpur ...	2	Saháranpur ...	66,254	11,17,275	5,81,620	5,35,655	14,103	8 3 0
		3	Hardwár Union	25,597	2,09,085	10,881	1,98,204	7,269	7 30 0
		4	Deoband ...	20,167	74,111	12,785	61,326	1,823	3 2 0
		5	Roorkee ...	17,148	1,49,947	33,666	1,16,281	4,011	6 25 0
	Muzaffarnagar	6	Muzaffarnagar	23,444	1,77,453	19,550	1,57,903	4,627	6 29 0
		7	Kándhla ...	11,563	91,213	12,412	78,801	2,524	6 33 0
		8	Kairána ...	19,304	1,47,385	17,729	1,29,656	4,121	6 28 0
	Meerut ...	9	Meerut ...	118,129	8,21,660	1,11,838	7,09,822	42,827	6 0 0
		10	Gháziabad ...	11,275	1,80,319	85,230	95,089	4,248	8 17 0
		11	Baraut ...	7,703	55,283	10,395	44,888	1,853	5 33 0
		12	Bághpat ...	5,972	45,706	9,496	36,210	1,174	6 2 0
		13	Hápur ...	17,796	1,24,742	8,997	1,15,745	4,494	6 20 0
		14	Sardhana ...	12,467	78,920	7,450	71,470	3,245	5 29 0
	Bulandshahr ...	15	Bulandshahr ...	18,959	1,58,053	34,503	1,23,550	4,038	6 21 0
		16	Anúpshahr ...	8,601	64,164	8,840	55,324	1,584	6 17 0
		17	Khurja ...	29,277	1,79,300	21,860	1,57,440	4,256	5 15 0
		18	Sikandrabad ...	18,290	2,36,865	83,058	1,53,807	5,067	8 16 0
	Aligarh ...	19	Koil (Aligarh)	70,434	7,57,716	2,69,656	4,88,060	16,452	6 37 0
		20	Háthras ...	42,578	8,95,115	3,90,983	5,04,132	14,400	11 34 0
		21	Atrauli ...	16,561	1,31,635	31,120	1,00,515	3,300	6 3 0
		22	Sikandra Rao...	11,372	72,267	3,540	68,727	2,251	6 2 0
			Divisional Total	5,96,930	60,79,976	18,04,439	42,75,537	1,56,664	7 6 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population.

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
10,571	2,029	8,542	3,276	0 14 0	2,8333	7,765	20,568	2,568	0 34 0
89,459	56,876	32,583	4,074	0 20 0	1,44,835	1,17,908	26,927	1,726	0 16 0
12,981	784	12,197	3,049	0 19 0	8,935	1,020	7,915	989	0 12 0
1,925	1,312	613	37	0 1 0	22,750	2,878	19,872	1,976	0 39 0
6,878	1,661	5,217	815	0 12 0	7,059	323	6,736	422	0 16 0
...	...	...	...	...	Figures not available.			2	...
2,045	3	2,042	720	0 7 0	...	...	...	...	...
4,252	150	4,102	1,200	0 8 0	13,762	6,350	7,412	696	0 15 0
28,903	3,442	25,461	10,303	0 9 0	28,557	1,114	27,443	3,441	0 9 0
4,318	180	4,138	1,164	0 15 0	7,347	481	6,866	644	0 24 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,728	169	2,559	610	0 8 0	6,170	312	5,858	366	0 19 0
5,485	552	4,933	1,395	0 10 0	18,297	1,455	16,842	1,480	0 35 0
1,433	859	574	161	0 3 0	17,694	5,706	11,988	1,124	1 16 0
25,478	4,109	21,369	5,482	0 29 0	58,611	21,378	37,233	3,442	1 11 0
4,942	796	4,146	1,639	0 9 0	8,167	5,099	3,068	388	0 7 0
55,088	18,417	36,671	8,926	0 21 0	1,11,765	22,690	89,075	8,351	1 10 0
1,06,553	55,356	51,197	3,840	1 8 0	2,11,109	1,30,429	80,680	2,521	1 36 0
3,859	321	3,538	929	0 9 0	16,270	1,038	15,232	1,428	0 37 0
3,937	15	3,922	862	0 14 0	6,522	179	6,343	550	0 22 0
3,70,835	1,47,031	2,23,804	48,482	0 17 0	7,16,183	3,26,125	3,90,058	32,114	0 29 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* ... *March* 1904, *the average consumption and expenditure per head*›

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	5,578	1,055	4,523	2,336	0 7 0
	Saháranpur ...	2	Saháranpur ...	8,222	422	7,800	3,994	0 5 0
		3	Hardwár Union...	7,479	365	7,114	4,674	0 11 0
		4	Deoband ...	1,684	30	1,654	1,244	0 3 0
		5	Roorkee ...	2,409	181	2,228	1,114	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,576	299	3,277	1,639	0 6 0
		7	Kándhla ...	847	6	841	420	0 3 0
		8	Kairána ...	1,804	384	1,420	710	0 3 0
	Meerut ...	9	Meerut ...	13,766	51	13,715	13,715	0 5 0
		10	Gháziabad ...	2,054	158	1,896	948	0 7 0
		11	Baraut ...	687	29	658	329	0 3 0
		12	Bághpat ...	746	15	731	548	0 5 0
		13	Hápur ...	1,001	52	949	474	0 2 0
		14	Sardhana ...	882	27	855	427	0 3 0
	Bulandshahr...	15	Bulandshahr ...	2,377	12	2,365	1,863	0 5 0
		16	Anúpshahr ...	1,066	19	1,047	524	0 5 0
		17	Khurja ...	5,055	4,040	1,015	638	0 1 0
		18	Sikandrabad ...	2,057	781	1,276	1,100	0 3 0
	Aligarh ...	19	Koil (Aligarh) ...	12,477	2,023	10,454	5,227	0 6 0
		20	Háthras ...	83,302	58,819	24,483	12,241	0 23 0
		21	Atrauli ...	1,178	176	1,002	501	0 2 0
		22	Sikandra Rao ...	1,035	61	974	487	0 3 0
			Divisional Total...	1,59,282	69,005	90,277	55,153	0 6 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
4,24,095	87,059	3,37,036	21,326	14 0 0	28,093	1,019	27,074	1,182	...
14,43,110	7,83,522	6,59,588	30,528	9 38 0	22,084	...	22,084	2,608	...
3,76,089	13,676	3,62,413	18,836	14 6 0	5,581	161	5,420	520	...
1,14,357	30,527	83,830	5,903	4 6 0	2,907	...	2,907	273	...
1,66,294	35,832	1,30,462	7,844	7 24 0	11,457	975	10,482	1,045	...
2,69,358	21,159	2,48,199	8,899	10 23 0	16,353	...	16,353	949	...
1,10,048	12,421	97,627	4,224	8 17 0	1,557	...	1,557	333	...
1,94,383	24,612	1,69,771	7,866	8 32 0	2,794	...	2,794	432	...
11,27,758	1,52,999	9,74,759	83,191	8 10 0	22,340	...	22,340	5,680	...
2,35,245	88,385	1,46,860	8,696	13 1 0	5,458	...	5,458	581	...
59,171	10,851	48,320	2,862	6 11 0	1,515	...	1,515	119	...
86,536	11,444	75,092	2,384	12 22 0	1,654	...	1,654	280	...
1,92,038	14,197	1,77,841	7,022	10 0 0	3,596	...	3,596	464	...
1,20,109	8,037	1,12,072	6,082	9 0 0	2,618	...	2,618	476	...
2,28,029	37,169	1,90,860	11,267	10 0 0	...	...	...	...	...
88,056	15,653	72,403	4,091	8 17 0	...	...	...	...	...
3,12,483	55,632	2,56,851	16,174	8 29 0	...	...	...	...	...
2,62,215	90,917	1,71,298	10,117	9 15 0	...	...	...	...	...
12,06,270	3,49,345	8,56,925	47,419	12 6 0	23,154	...	23,154	6,231	...
13,60,995	6,62,968	6,98,027	5,384	16 15 0	...	...	...	...	...
2,46,767	33,087	2,13,680	8,730	12 35 0	3,209	...	3,209	426	...
1,15,809	3,914	1,11,895	5,385	9 34 0	5,989	...	5,989	943	...
87,39,215	25,43,406	61,95,809	3,24,230	10 15 0	1,60,359	2,155	1,58,204	22,542	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed March* 1904, *the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	7,680	1,580	6,280	1,193	0 10 0
	Saháranpur ...	2	Sahárapur ...	23,363	14,048	9,315	1,981	0 6 0
		3	Hardwár Union...	4,169	207	3,962	681	0 6 0
		4	Deoband ...	2,249	581	1,668	392	0 3 0
		5	Roorkee ...	2,560	196	2,364	533	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	2,087	530	1,557	294	0 3 0
		7	Kándhla ...	1,057	250	807	160	0 3 0
		8	Kairána ...	2,739	471	2,268	426	0 5 0
	Meerut ...	9	Meerut ...	20,974	10,370	10,604	2,306	0 4 0
		10	Gháziabad ...	250	...	250	47	0 1 0
		11	Baraut ...	449	49	400	89	0 2 0
		12	Bághpat ...	821	20	801	96	0 5 0
		13	Hápur ...	16	...	16	4	0 0 1
		14	Sardhana ...	1,477	58	1,419	230	0 5 0
	Bulandshahr...	15	Bulandshahr ...	3,376	912	2,464	481	0 5 0
		16	Anúpshahr ...	2,753	786	1,967	366	0 9 0
		17	Khurja ...	35,897	35,679	218	497	0 0 5
		18	Sikandrabad ...	9,154	6,193	2,961	576	0 6 0
	Aligarh ...	19	Koil (Aligarh) ...	5,855	2,571	3,284	616	0 2 0
		20	Háthras ...	90,953	83,399	7,554	1,416	0 7 0
		21	Atrauli ...	8,235	5,350	2,885	281	0 7 0
		22	Sikandra Rao ...	2,987	423	2,564	251	0 9 0
			Divisional Total...	2,29,281	1,63,673	65,608	12,916	0 4 0

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Md. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
27,140	1,626	25,514	2,208	1 2 0	1,13,607	4,398	1,09,209	2,110	4 8 0
68,814	40,788	28,026	3,551	0 17 0	1,90,134	37,353	1,52,781	5,546	2 5 0
1,06,772	505	1,06,267	1,379	4 6 0	1,19,726	2,452	1,17,274	2,126	4 9 0
6,957	1,828	5,129	627	0 10 0	30,915	50	30,865	1,991	1 8 0
4,792	563	4,229	1,320	0 9 0		Figures not available.		727	...
1,15,468	1,531	1,13,937	963	4 4 0	48,016	613	47,403	1,533	2 0 0
2,949	714	2,235	251	0 8 0	10,526	104	10,422	283	0 14 0
7,913	1,272	6,641	686	0 14 0	12,339	...	12,339	293	0 10 0
4,53,115	50,159	4,02,956	6,950	3 16 0	3,15,810	31,136	2,84,674	12,144	2 6 0
39,190	...	39,190	267	3 19 0	31,431	692	30,739	899	2 12 0
20,452	168	20,284	308	2 24 0	9,471	490	8,981	281	1 2 0
2,014	60	1,954	127	0 13 0	15,908	...	15,908	319	2 10 0
18,632	300	18,332	638	1 1 0	95,774	6,845	88,929	2,177	5 0 0
38,548	72	38,476	373	3 3 0	21,396	40	21,356	534	1 11 0
53,966	1,338	52,628	915	2 31 0	30,258	1,426	28,832	1,170	1 8 0
8,204	2,067	6,137	466	0 28 0	16,256	2,466	13,790	431	1 10 0
1,02,172	97,374	4,798	1,221	0 6 0	84,398	6,107	78,291	2,587	2 11 0
26,202	17,615	8,587	922	0 19 0	58,224	7,125	51,099	2,059	2 12 0
25,950	2,571	23,379	2,680	0 13 0	1,93,564	9,926	1,83,638	5,368	2 10 0
2,57,277	2,44,394	12,883	3,356	0 12 0	2,02,352	1,68,220	34,132	1,244	0 13 0
26,051	15,927	10,124	473	0 24 0	20,742	383	20,359	457	1 3 0
28,597	1,336	27,261	402	2 15 0	26,897	85	26,812	389	2 6 0
14,41,175	4,82,208	9,58,967	30,083	1 24 0	16,47,744	2,79,911	13,67,833	44,668	2 6 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	15				
				CLASS V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
MEERUT.	Dehra Dún ...	1	Dehra ...	1,05,897	11,653	94,244	1,474	3 14 0
	Saháranpur ...	2	Saháranpur ...	2,62,611	64,546	1,98,065	4,138	3 0 0
		3	Hardwár Union ...	43,057	544	42,513	686	1 10 0
		4	Deoband ...	28,251	...	28,251	579	1 6 0
		5	Roorkee ...	Figures not available.			712	...
	Muzaffarnagar	6	Muzaffarnagar ...	78,744	2,085	76,659	1,740	3 4 0
		7	Kándhla ...	10,623	...	10,623	176	0 15 0
		8	Kairána ...	34,948	10,534	24,414	382	1 4 0
	Meerut ...	9	Meerut ...	1,67,827	19,235	1,48,592	9,613	1 4 0
		10	Gháziabad ...	27,403	1,910	25,493	398	2 4 0
		11	Baraut ...	5,580	401	5,179	242	0 11 0
		12	Bághpat ...	4,872	29	4,843	151	0 13 0
		13	Hápur ...	57,251	6,443	50,808	1,205	2 13 0
		14	Sardhana ...	21,803	1,073	20,730	650	1 10 0
	Bulandshahr...	15	Bulandshahr ...	14,469	10,493	3,976	754	0 3 0
		16	Anúpshahr ...	9,910	1,147	8,763	274	1 0 0
		17	Khurja ...	1,22,796	14,838	1,07,958	1,722	3 11 0
		18	Sikandrabad ...	35,644	9,623	26,021	914	1 6 0
	Aligarh ...	19	Koil (Aligarh) ...	1,58,385	46,350	1,12,035	3,415	1 9 0
		20	Háthras ...	3,72,901	1,40,732	2,32,169	1,291	5 7 0
		21	Atrauli ...	36,398	8,705	27,693	433	1 11 0
		22	Sikandra Rao ...	14,451	521	13,930	218	1 3 0
			Divisional Total...	16,13,821	3,50,862	12,62,959	31,167	2 2 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Figures not available.			1,576	...	5,28,499	55,623	4,72,876	7,389	19 10 0
23,588	4,008	19,580	3,596	0 12 0	6,33,623	45,562	5,88,061	9,203	8 15 0
3,435	208	3,227	405	0 5 0	3,33,678	14,153	3,19,525	4,992	12 8 0
4,252	112	4,140	807	0 8 0	2,15,827	2,253	2,13,574	3,337	10 9 0
1,551	64	1,487	555	0 3 0	1,68,953	5,818	1,63,135	2,551	9 8 0
7,379	1,057	6,322	1,585	0 11 0	3,58,173	15,274	3,42,899	3,745	14 10 0
846	...	846	112	0 3 0	62,253	848	61,405	959	5 5 0
...	...	...	...	...	1,20,763	1,578	1,19,185	1,862	6 3 0
29,871	15,157	14,714	2,821	0 5 0	10,90,202	1,85,419	9,04,783	14,143	7 10 0
1,577	175	1,402	255	0 0 5	1,15,745	13,264	1,02,481	1,757	10 0 0
678	23	655	85	0 3 0	75,670	6,113	69,557	1,045	9 0 0
400	...	40	48	0 3 0	37,439	404	37,035	579	6 3 0
5,986	140	5,846	394	0 13 0	2,20,100	4,731	2,15,369	3,350	12 2 0
1,519	12	1,507	400	0 5 0	71,845	830	71,015	1,110	5 11 0
941	33	908	214	0 2 0	1,91,085	5,003	1,86,082	2,893	9 13 0
789	11	778	74	0 4 0	61,406	1,842	59,564	893	7 0 0
1,335	159	1,176	221	0 2 0	3,98,459	72,493	3,25,966	5,095	11 2 0
649	228	421	158	0 1 0	1,74,318	11,622	1,62,696	2,493	8 14 0
7,116	3,093	4,023	1,224	0 2 0	10,47,230	2,18,341	8,28,889	8,634	11 12 0
75,127	66,955	8,172	556	0 8 0	...	...	...	...	...
4,453	3,343	1,110	245	0 3 0	1,04,360	3,196	1,01,164	1,581	6 2 0
803	82	721	208	0 2 0	89,712	2,755	86,957	1,359	7 10 0
1,72,295	94,860	77,435	15,539	0 5 0	60,99,340	6,67,122	54,32,218	78,970	9 12 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Meerut.	Dehra Dún ...	1	Dehra ...	6,56,283	62,562	5,93,721	9,283	24 11 0
	Saháranpur ...	2	Saháranpur ...	8,60,779	84,557	7,76,222	12,126	11 11 0
		3	Hardwár Union...	3,78,404	14,446	3,63,958	5,687	14 3 0
		4	Deoband ...	2,49,876	3,273	2,46,603	3,853	12 3 0
		5	Roorkee ...	1,95,986	6,175	1,89,811	2,969	11 1 0
	Muzaffarnagar	6	Muzaffarnagar ...	4,03,615	49,690	3,53,925	3,918	15 0 0
		7	Kándhla ...	75,261	849	74,412	1,169	6 7 0
		8	Kairána ...	1,24,384	1,678	1,22,706	1,919	6 6 0
	Meerut ...	9	Meerut ...	13,74,837	2,42,848	11,31,989	17,697	9 9 0
		10	Gháziabad ...	1,39,775	12,180	1,27,595	1,993	11 5 0
		11	Baraut ...	88,400	6,122	82,278	1,238	10 11 0
		12	Bághpat ...	40,911	404	40,507	633	6 12 0
		13	Hápur ...	2,65,671	5,918	2,59,753	3,856	14 9 0
		14	Sardhana ...	1,10,963	874	1,10,089	1,720	8 13 0
	Bulandshahr...	15	Bulandshahr ...	2,29,591	6,712	2,22,879	3,500	11 12 0
		16	Anúpshahr ...	61,409	1,842	59,567	893	7 0 0
		17	Khurja ...	4,04,009	72,517	3,31,492	5,183	11 5 0
		18	Sikandrabad ...	1,84,597	12,402	1,72,195	2,648	9 6 0
	Aligarh ...	19	Koil (Aligarh) ...	10,96,385	2,20,670	8,75,715	9,181	12 7 0
		20	Háthras ...	...	...	...	...	...
		21	Atrauli ...	1,09,692	4,083	1,05,609	1,650	6 6 0
		22	Sikandra Rao ...	1,01,022	13,863	97,159	1,518	8 9 0
			Divisional Total...	71,51,850	8,13,665	63,38,185	92,634	11 7 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,23,533	26,642	96,891	1,513	4 0 0	...	0 14 2	1 11 1
2,07,535	43,196	1,64,339	2,563	2 8 0	...	0 7 4	0 15 7
1,05,253	1,549	1,03,704	1,620	4 0 0	...	0 11 9	1 3 6
40,703	1,883	38,820	607	2 0 0	...	0 4 8	0 11 7
34,362	1,262	33,100	518	2 0 0	313	0 7 3	0 14 11
87,661	2,993	84,668	1,092	3 10 0	400	0 6 0	0 14 5
2,017	...	2,017	31	0 3 0	48	0 5 10	0 9 2
...	...	...	...	...	...	0 6 6	0 9 7
2,45,600	37,317	2,08,283	3,321	1 12 0	2,376	0 11 3	1 3 6
22,418	1,596	20,822	325	1 13 0	...	0 12 4	1 3 0
29,018	12,396	16,622	271	2 2 0	...	0 5 11	0 11 3
7,275	206	7,069	115	1 3 0	...	0 6 4	0 10 10
82,292	3,004	79,288	1,071	4 7 0	...	0 6 4	0 15 2
22,335	4,790	17,545	270	1 6 0	...	0 7 10	0 13 6
6,273	459	5,814	448	0 5 0	...	0 9 6	0 15 5
7,367	361	7,006	105	0 13 0	...	0 7 7	0 11 9
79,198	8,134	71,064	864	2 7 0	...	0 8 9	0 15 3
44,763	3,130	41,633	464	2 4 0	...	0 8 10	0 15 1
3,70,614	46,035	3,24,579	5,072	4 10 0	3	0 10 9	1 2 4
10,98,081	6,42,418	4,55,663	3,482	10 11 0	38,116	0 2 0	1 4 1
41,759	9,290	32,469	507	1 15 0	...	0 8 3	0 12 6
14,341	156	14,185	240	1 4 0	...	0 7 7	0 13 1
26,72,398	8,46,817	18,25,581	24,499	3 2 0	41,256	0 8 8	1 0 9

STATEMENT No IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Agra.	Muttra ...	23	Muttra ...	60,042	4,84,806	59,031	4,25,775	12,874	7 4 0
		24	Brindaban ...	22,717	1,32,830	388	1,32,442	4,622	5 33 0
		25	Kosi ..	9,565	22,142	522	21,620	1,269	2 10 0
	Agra ...	26	Agra ...	188,022	17,56,054	5,16,204	12,39,850	58,333	6 24 0
		27	Fatehpur-Sikri ...	7,147	58,593	8,210	50,383	1,248	7 2 0
		28	Firozabad ...	16,849	1,04,898	17,757	87,141	2,703	5 26 0
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	67,338	4,61,285	97,455	3,63,830	11,370	5 16 0
	Mainpuri ...	30	Mainpuri ...	19,000	1,47,883	14,192	1,33,691	3,672	7 4 0
	Etáwah ...	31	Etáwah ...	42,570	4,48,312	1,17,290	3,31,022	9,244	7 31 0
	Etah ...	32	Etah ...	8,796	84,125	9,265	74,860	2,894	8 20 0
		33	Soron ...	12,175	67,254	283	66,971	2,918	5 20 0
		34	Kásganj ...	19,686	62,284	12,114	50,170	1,713	3 2 0
		35	Marehra ...	8,622	43,723	1,839	41,884	1,476	4 34 0
		36	Jalesar ...	14,348	92,779	6,975	85,804	2,192	5 39 0
			Divisional Total...	4,96,877	39,66,965	8,61,525	31,05,443	1,16,528	6 11 0
Rohilkhand.	Bareilly ...	37	Bareilly ...	1,23,142	11,90,851	3,69,659	8,21,192	34,911	6 27 0
	Bijnor ...	38	Bijnor ...	17,583	1,18,929	1,368	1,17,561	4,400	6 27 0
		39	Chándpur ...	12,586	77,685	21,991	55,694	2,482	6 1 0
		40	Dhámpur ...	7,027	49,833	6,575	43,258	1,595	6 6 0
		41	Nagína ...	21,412	1,54,797	7,060	1,47,737	4,543	6 36 0
		42	Najíbabad ...	19,568	1,73,687	2,804	1,70,883	5,601	8 29 0
	Budaun ...	43	Budaun ...	39,031	2,20,237	7,489	2,12,748	6,702	5 19 0
	Moradabad ...	44	Moradabad ...	75,128	7,80,511	2,40,259	5,40,252	16,160	7 7 0
		45	Chandausi ...	25,711	1,35,866	38,523	97,343	3,746	3 31 0
		46	Amroha ...	40,077	3,46,200	59,333	2,86,867	8,277	7 6 0
		47	Sambhal ...	39,715	2,72,021	52,778	2,19,243	7,097	5 22 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
39,128	1,935	37,193	10,462	0 25 0	40,051	3,552	36,499	3,423	0 24 0
9,216	...	9,216	2,592	0 16 0	6,558	266	6,292	590	0 11 0
...	...	...	...	...	...	...	...	...	...
3,58,199	15,553	3,42,646	61,544	1 33 0	2,30,164	4,08,668	—1,78,504	—31,357	—0 38 0
3,875	141	3,734	1,400	0 21 0	5,978	116	5,862	733	0 33 0
5,989	543	5,446	2,043	0 13 0	21,170	5,036	16,134	2,017	0 38 0
7,488	1,297	6,191	5,485	0 4 0	14,859	803	14,056	1,757	0 8 0
8,034	167	7,867	2,605	0 16 0	6,865	100	6,765	846	0 14 0
18,989	5,063	13,926	5,393	0 13 0	50,907	11,383	39,524	4,839	0 37 0
7,306	261	7,045	2,169	0 32 0	7,553	756	6,797	803	0 31 0
1,287	6,070	—4,783	—1,794	—0 16 0	899	10	889	111	0 3 0
...	...	...	...	...	...	...	...	...	...
1,511	...	1,511	425	0 7 0	1,793	321	1,472	138	0 7 0
5,005	149	4,856	1,518	0 13 0	11,426	956	10,470	1,282	0 29 0
4,66,027	31,179	4,34,848	93,842	0 37 0	3,98,223	4,31,967	—33,744	—14,818	—0 3 0
17,736	4,781	12,955	4,049	0 4 0	2,10,012	1,40,460	69,552	4,346	0 23 0
...	...	...	...	...	5,524	895	4,629	581	0 11 0
855	...	855	241	0 3 0	7,773	1,392	6,381	598	0 20 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...
10,112	3,976	6,136	2,386	0 6 0	36,106	594	35,512	3,192	0 36 0
14,853	5,601	9,252	2,530	0 5 0	56,946	3,098	53,848	6,971	0 29 0
2,696	2,484	212	39	0 0 5	50,067	4,958	45,109	3,088	1 30 0
2,073	10	2,063	580	0 2 0	23,475	13,728	9,747	913	0 10 0
2,550	8	2,542	477	0 3 0	17,380	578	16,802	1,578	0 17 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* ... *March* 1904, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Md. s. c.
AGRA.	Muttra ...	23	Muttra ...	15,741	2,010	13,731	6,866	0 9 0
		24	Brindaban ...	5,727	13	5,714	2,857	0 10 0
		25	Kosi ...	1,626	62	1,564	762	0 7 0
	Agra ...	26	Agra ...	29,310	2,851	26,459	19,847	0 6 0
		27	Fatehpur-Sikri ...	564	47	517	259	0 3 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	8,597	112	8,485	6,364	0 5 0
	Mainpuri ...	30	Mainpuri ...	2,834	32	2,802	1,403	0 6 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
		32	Etah ...	1,990	45	1,945	974	0 9 0
		33	Soron ...	1,982	42	1,940	971	0 6 0
	Etah ...	34	Kásganj ...	2,928	165	2,763	1,727	0 6 0
		35	Marehra ...	483	77	406	203	0 2 0
		36	Jalesar ...	1,148	59	1,089	545	0 3 0
			Divisional Total...	72,930	5,515	67,415	42,778	0 6 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	16,447	1,664	14,783	11,100	0 5 0
		38	Bijnor ...	1,391	56	1,335	937	0 3 0
		39	Chándpur ...	508	28	480	370	0 2 0
	Bijnor ...	40	Dhámpur ...	707	220	487	411	0 3 0
		41	Nagína ...	1,311	193	1,118	735	0 2 0
		42	Najíbabad ...	2,138	67	2,071	1,294	0 4 0
	Budaun ...	43	Budaun ...	3,315	48	3,267	1,637	0 3 0
		44	Moradabad ...	8,231	55	8,176	6,020	0 4 0
		45	Chandausi ...	...	...	...	...	...
	Moradabad ...	46	Amroha ...	2,557	67	2,490	1,558	0 3 0
		47	Sambhal ...	1,410	2	1,408	707	0 1 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
8,22,831	76,758	7,46,073	39,056	12 17 0	25,439	3,874	21,565	1,808	...
1,97,261	700	1,96,561	12,436	8 26 0	1,368	...	1,368	85	...
58,188	944	57,244	2,773	5 39 0	3,526	189	3,337	592	...
28,69,043	10,48,157	18,20,886	1,33,049	9 25 0	2,12,146	41,557	1,70,589	16,403	...
72,810	8,515	64,295	3,832	8 39 0	5,712	2,203	3,509	544	...
1,43,950	15,664	1,28,286	7,492	7 25 0	2,569	...	2,569	812	...
7,47,080	1,00,148	6,46,932	36,174	9 24 0	21,270	...	21,270	3,097	...
1,90,534	14,119	1,76,415	9,649	9 11 0	8,820	268	8,552	535	...
6,01,409	1,36,815	4,64,594	21,721	10 35 0	17,189	...	17,189	1,697	...
1,29,022	12,477	1,16,545	8,725	13 10 0	6,083	196	5,887	445	...
1,38,093	6,527	1,31,566	3,239	10 32 0	3,883	362	3,521	665	...
3,04,879	3,118	3,01,761	5,584	15 13 0	7,787	224	7,563	1,081	...
69,886	2,288	67,598	2,882	7 34 0	3,641	190	3,451	524	...
1,65,481	10,033	1,55,448	7,497	10 33 0	3,134	...	3,134	402	...
65,10,467	14,36,263	50,74,204	2,94,109	10 8 0	3,22,567	49,063	2,73,504	28,690	...
15,21,290	5,20,807	10,00,483	72,173	8 4 0	58,244	3,998	54,246	7,458	...
1,50,995	11,301	1,39,694	7,112	7 37 0	3,368	...	3,368	437	...
1,12,740	3,449	1,09,291	4,255	8 27 0	2,525	...	2,525	409	...
59,692	8,152	51,540	2,737	7 13 0	1,066	...	1,066	147	...
1,65,291	7,452	1,57,839	6,499	7 14 0	4,974	334	4,640	761	...
2,05,341	4,573	2,00,768	8,900	10 10 0	3,803	...	3,803	608	...
3,00,165	13,250	2,86,915	17,504	7 14 0	14,748	...	14,748	1,726	...
9,05,152	2,64,240	6,40,912	39,382	8 21 0	49,645	265	49,380	5,100	...
2,12,323	47,515	1,64,808	9,680	6 16 0	8,123	2	8,121	546	...
4,01,851	73,177	3,28,674	15,390	8 8 0	21,465	874	20,591	1,929	...
3,34,290	44,410	2,89,880	13,004	7 13 0	16,912	67	16,845	1,482	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra ...	23	Muttra ...	16,559	8,314	8,245	1,553	0 5 0
		24	Brindaban ...	3,594	34	3,560	667	0 6 0
		25	Kosi ...	679	...	679	127	0 3 0
	Agra ...	26	Agra ...	...	...	...	...	...
		27	Fatehpur-Sikri ...	10,853	6,859	3,994	198	0 22 0
		28	Firozabad ...	...	...	...	...	...
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	1,052	...	1,052	197	0 1 0
	Mainpuri ...	30	Mainpuri ...	330	48	282	71	0 1 0
	Etáwah ...	31	Etáwah ...	...	...	...	...	...
	Etah ...	32	Etah ...	1,089	132	957	146	0 4 0
		33	Soron ...	1,537	12	1,525	290	0 5 0
		34	Kásganj ...	...	...	...	...	...
		35	Marehra ...	1,009	45	964	144	0 4 0
		36	Jalesar ...	5,054	2,970	2,084	390	0 6 0
			Divisional Total...	41,756	18,414	23,342	3,783	0 4 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	29,130	11,327	17,803	4,271	0 6 0
	Bijnor ...	38	Bijnor ...	1,994	226	1,768	335	0 4 0
		39	Chándpur ...	1,514	314	1,200	232	0 4 0
		40	Dhámpur ...	637	48	589	121	0 3 0
		41	Nagína ...	5,345	3,137	2,208	420	0 4 0
		42	Najíbabad ...	2,382	232	2,150	538	0 4 0
	Budaun ...	43	Budaun ...	261	8	253	48	0 0 4
	Moradabad ...	44	Moradabad ...	3,481	123	3,358	610	0 2 0
		45	Chandausi ...	...	...	...	...	...
		46	Amroha ...	3,090	...	3,090	581	0 3 0
		47	Sambhal ...	6,208	781	5,427	1,024	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,07,691	25,053	1,82,638	3,757	3 2 0	1,15,400	1,162	1,14,238	3,464	1 14 0
43,327	34	43,293	1,121	1 36 0	38,781	880	37,901	1,924	1 11 0
62,679	150	62,529	476	6 21 0	24,853	1,235	23,618	741	2 7 0
1,35,674	8,455	1,27,219	11,540	0 27 0	7,24,099	1,32,998	5,91,101	14,981	3 2 0
10,853	6,859	3,994	198	0 22 0	...	...	...	...	...
767	...	767	24	0 2 0	36,274	1,338	34,936	714	2 1 0
2,26,769	26	2,26,743	4,304	3 14 0	1,52,174	693	1,51,481	3,683	2 4 0
40,641	48	40,593	395	2 5 0	Figures not available.			537	...
1,27,672	...	1,27,672	1,789	3 0 0	83,691	30,807	52,884	1,961	1 4 0
94,104	132	93,972	486	10 3 0	31,854	217	31,637	582	3 9 0
50,005	45,803	4,202	777	0 14 0	36,695	6,353	30,342	837	2 7 0
1,07,794	...	1,07,794	1,148	5 17 0	Figures not available.			1,808	...
22,202	436	21,766	247	2 21 0	7,496	32	7,464	247	0 14 0
52,289	8,943	43,346	656	3 0 0	10,293	32	10,261	484	0 11 0
11,82,467	95,939	10,86,528	26,918	2 16 0	12,61,610	1,75,747	10,85,863	31,963	2 6 0
9,00,146	1,47,867	7,52,279	11,865	6 4 0	5,94,141	1,75,637	4,18,504	11,949	3 6 0
84,431	4,233	80,198	805	4 22 0	42,242	17,970	24,272	1,007	1 6 0
18,069	858	17,211	479	1 15 0	21,994	144	21,850	470	1 12 0
29,935	47	29,888	420	4 10 0	47,780	4,920	42,860	988	6 2 0
1,06,056	1,00,430	5,626	1,235	0 11 0	17,768	1,554	16,214	1,540	0 12 0
1,35,652	239	1,35,413	1,575	6 37 0	26,290	2,520	23,770	1,504	1 3 0
42,221	8	42,213	1,313	1 3 0	92,254	2,492	89,762	1,636	2 5 0
19,605	123	19,482	3,084	0 10 0	3,70,573	17,971	3,52,602	6,209	4 11 0
6,448	...	6,448	732	0 10 0	1,20,602	20,080	1,00,522	3,088	3 14 0
9,472	312	9,160	1,577	0 9 0	1,69,209	13,391	1,55,818	3,235	3 14 0
21,158	2,342	18,816	1,849	0 19 0	35,005	862	34,143	1,070	0 14 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
AGRA.	Muttra ...	23	Muttra ...	2,14,169	1,914	2,12,255	2,381	3 8 0
		24	Brindaban ...	27,803	1,249	26,554	415	1 3 0
		25	Kosi ...	32,128	10	32,118	502	3 6 0
	Agra ...	26	Agra ...	Figures not available.			7,918	...
		27	Fatehpur-Sikri ...	24,419	13,627	10,792	169	1 8 0
		28	Firozabad ...	39,724	18,826	20,898	327	1 4 0
	Farrukhabad ...	29	Fatehgarh *cum* Farrukhabad.	1,25,322	27,981	97,341	3,582	1 7 0
	Mainpuri ...	30	Mainpuri ...	20,289	71	20,218	536	1 1 0
	Etáwah ...	31	Etáwah ...	1,00,291	4,055	96,236	1,708	2 4 0
	Etah ...	32	Etah ...	21,760	3,330	18,430	287	2 1 0
		33	Soron ...	17,050	167	16,883	264	1 6 0
		34	Kásganj ...	68,480	6,629	61,851	1,933	3 2 0
		35	Marehra ...	10,418	2,690	7,728	121	0 14 0
		36	Jalesar ...	21,480	1,585	19,895	311	1 6 0
			Divisional Total...	7,23,333	82,134	6,41,199	20,454	2 1 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	4,00,023	71,351	3,28,672	10,840	2 11 0
	Bijnor ...	38	Bijnor ...	23,771	2,549	21,222	330	1 3 0
		39	Chándpur ...	25,393	1,713	23,680	452	1 14 0
		40	Dhámpur ...	25,032	4,997	20,035	335	2 12 0
		41	Nagína ...	42,591	1,969	40,622	1,263	1 14 0
		42	Najíbabad ...	88,816	6,050	82,766	1,293	4 4 0
	Budaun ...	43	Budaun ...	58,774	1,367	57,407	1,442	1 7 0
	Moradabad ...	44	Moradabad ...	1,96,267	20,165	1,76,102	2,780	2 5 0
		45	Chandausi ...	1,84,368	89,068	95,300	2,775	3 11 0
		46	Amroha ...	55,658	1,496	54,162	849	1 6 0
		47	Sambhal ...	49,980	2,043	47,937	1,499	1 3 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,270	214	7,056	984	0 5 0	7,77,153	1,51,755	6,25,398	9,781	10 7 0
1,115	...	1,115	155	0 2 0	2,82,459	1,25,543	1,56,916	2,452	6 14 0
877	52	825	99	0 3 0	1,71,387	18,966	1,52,421	2,288	16 0 0
18,578	4,800	13,778	5,133	0 3 0	54,60,907	31,47,171	23,13,736	33,623	12 5 0
606	...	606	151	0 3 0	77,730	3,019	74,711	750	10 7 0
695	637	58	1	0 0 2	2,17,433	15,367	2,02,066	2,115	12 0 0
3,451	1,576	1,875	321	0 1 0	...	...	...	...	...
1,684	7	1,677	489	0 4 0	1,82,382	1,385	1,80,997	2,815	9 8 0
5,050	462	4,588	1,196	0 4 0	6,18,187	49,972	5,68,215	8,772	13 4 0
...	...	...	...	...	2,19,772	12,977	2,06,795	2,071	23 8 0
...	...	...	...	...	1,31,747	17,218	1,14,529	1,789	9 6 0
3,496	1,274	2,222	222	0 4 0	1,95,941	7,628	1,88,313	2,942	9 9 0
370	29	341	47	0 2 0	35,455	1,724	33,731	527	3 15 0
1,540	346	1,194	229	0 3 0	1,13,726	2,537	1,11,189	1,735	7 12 0
44,732	9,097	35,635	9,027	0 3 0	84,84,279	35,44,262	49,40,017	71,660	11 8 0
6,798	3,318	3,480	1,579	0 1 0	13,78,058	85,706	12,92,352	20,199	10 8 0
1,381	123	1,258	247	0 3 0	96,727	5,383	91,344	1,433	5 3 0
1,783	12	1,771	244	0 6 0	80,165	2,176	77,989	1,215	6 3 0
1,450	427	1,023	276	0 6 0	43,510	2,324	41,186	702	5 14 0
3,206	91	3,115	633	0 6 0	1,55,154	21,223	1,33,931	2,093	6 4 0
2,301	62	2,239	680	0 5 0	5,67,838	3,19,133	2,48,705	3,886	12 11 0
...	..	...	...	...	3,68,694	24,438	3,44,256	5,381	8 13 0
8,657	435	8,222	2,497	0 4 0	10,59,782	2,79,052	7,80,730	15,356	13 1 0
16,970	9,891	7,079	1,026	0 11 0	6,74,030	2,95,135	3,78,895	5,885	14 12 0
2,873	1	2,872	656	0 3 0	2,01,915	8,447	1,93,468	3,024	4 13 0
4,231	428	3,803	760	0 4 0	2,01,434	4,081	1,97,353	2,963	4 15 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
AGRA.	Muttra ...	23	Muttra ...	7,89,314	1,53,527	6,35,787	9,945	10 1 0
		24	Brindaban ...	2,83,685	1,25,543	1,58,142	2,471	6 15 0
		25	Kosi ...	1,71,387	18,966	1,52,421	2,288	16 0 0
	Agra ...	26	Agra ...	64,70,913	35,58,826	29,12,087	44,165	15 8 0
		27	Fatehpur-Sikri ...	77,730	3,019	74,711	750	10 7 0
		28	Firozabad ...	2,63,609	17,291	2,46,318	2,573	14 10 0
	Farrukhabad...	29	Fatehgarh *cum* Farrukhabad.	1,79,094	13,148	1,65,946	2,594	2 7 0
	Mainpuri ...	30	Mainpuri ...	2,05,957	10,288	1,95,669	3,045	10 5 0
	Etáwah ...	31	Etáwah ...	6,42,496	51,321	5,91,175	9,131	13 14 0
	Etah ...	32	Etah ...	2,84,021	53,301	2,30,720	2,436	26 4 0
		33	Soron ...	1,42,940	19,656	1,23,284	1,926	10 2 0
		34	Kásganj ...	2,06,706	9,419	1,97,287	3,083	10 0 0
		35	Marehra ...	38,843	1,835	37,008	579	4 4 0
		36	Jalesar ...	1,13,726	2,537	1,11,189	1,735	7 12 0
			Divisional Total...	98,70,421	40,37,677	58,32,744	86,721	11 11 0
ROHILKHAND.	Bareilly ...	37	Bareilly ...	16,88,433	88,511	15,99,922	25,009	12 15 0
	Bijnor ...	38	Bijnor ...	1,19,796	7,098	1,12,698	1,770	6 6 0
		39	Chándpur ...	1,15,199	3,134	1,12,065	1,748	8 14 0
		40	Dhámpur ...	53,387	5,492	47,895	807	6 13 0
		41	Nagína ...	2,04,462	25,145	1,79,317	2,806	8 6 0
		42	Najíbabad ...	6,45,894	3,56,032	2,89,862	4,529	14 13 0
	Budaun ...	43	Budaun ...	4,06,062	27,498	3,78,564	5,919	9 11 0
	Moradabad ...	44	Moradabad ...	11,75,666	81,744	10,93,922	17,185	14 9 0
		45	Chandausi ...	7,65,897	3,37,095	4,28,802	6,672	16 11 0
		46	Amroha ...	2,29,547	9,073	2,20,474	3,444	5 8 0
		47	Sambhal ...	2,11,184	4,940	2,06,244	3,097	5 3 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,01,500	38,690	1,62,810	2,545	2 11 0	33	0 10 0	1 1 1
43,842	5,973	37,869	592	1 11 0	...	0 8 9	0 13 6
41,302	1,603	39,699	620	4 2 0	...	0 4 7	0 13 6
6,73,758	86,882	5,86,876	9,171	3 2 0	31	0 11 3	1 4 8
...	...	...	...	...	...	0 8 6	0 12 7
39,097	2,365	36,732	369	2 3 0	...	0 7 1	0 11 8
13,45,887	7,66,850	5,79,037	3,102	8 9 0	...	0 8 7	0 13 6
1,00,586	43,889	56,697	890	3 0 0	10	0 8 1	0 13 7
1,25,188	13,086	1,12,102	1,759	2 10 0	21	0 8 1	0 15 5
49,209	7,947	41,262	627	4 11 0	...	0 15 10	1 8 10
57,510	14,971	42,539	665	3 8 0	...	0 4 3	0 11 0
1,00,692	25,357	75,335	1,240	3 13 0	...	0 4 6	0 13 1
5,440	511	4,929	77	0 9 0	...	0 5 4	0 8 9
...	...	...	...	...	...	0 8 4	0 12 7
27,84,011	10,08,124	17,75,887	21,657	3 12 0	95	0 9 5	1 0 8
5,56,698	1,82,924	3,73,774	5,847	3 1 0	474	0 9 4	1 3 2
20,574	2,700	17,874	330	1 0 0	23	0 6 5	0 11 0
12,032	1,742	10,290	163	0 13 0	...	0 5 5	0 10 5
67,146	32,082	35,064	588	5 0 0	...	0 6 2	0 14 4
61,226	19,120	42,106	406	2 0 0	...	0 4 10	0 11 4
15,790	1,339	14,451	1,297	0 12 0	...	0 2 9	1 0 8
1,61,641	63,305	98,336	1,541	2 8 0	897	0 7 2	0 13 1
6,07,918	2,79,217	3,28,701	5,035	4 6 0	80	0 8 4	1 1 11
2,97,699	1,24,736	1,72,963	2,703	6 12 0	...	0 6 0	1 0 11
53,543	3,175	50,368	789	1 4 0	...	0 6 1	0 11 2
26,737	293	26,444	414	0 11 0	...	0 5 3	0 9 5

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Rohilkhand—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	76,458	9,91,788	4,87,150	5,04,638	13,926	6 24 0
		49	Tilhar ...	19,091	3,37,969	2,44,173	9,3,796	2,802	4 36 0
	Pilibhít ...	50	Pilibhít ...	33,490	4,14,943	1,33,158	2,81,785	7,991	8 17 0
		51	Bisalpur ...	9,851	56,741	14	56,727	1,835	5 30 0
			Divisional Total...	5,59,870	53,22,058	16,72,334	36,49,724	1,22,068	6 21 0
Allahabad.	Cawnpore ...	52	Cawnpore ...	1,97,170	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	19,281	1,03,119	3,665	99,454	2,980	5 6 0
	Bánda ...	54	Bánda ...	22,565	2,98,472	1,56,939	1,41,533	4,842	6 11 0
	Allahabad ...	55	Allahabad ...	1,59,545	10,64,177	1,24,769	9,39,408	49,531	5 35 0
	Jhánsi ...	56	Jhánsi ...	55,724	4,80,908	91,580	3,89,328	11,495	6 39 0
		57	Mau-Ránipur ...	17,231	1,46,876	12,940	1,33,936	3,787	6 24 0
		58	Lalitpur ...	11,560	1,37,537	58,062	79,475	1,451	6 35 0
	Jalaun ...	59	Orai ...	8,458	51,424	2,434	48,990	1,568	5 32 0
		60	Kálpi ...	10,139	1,78,045	86,662	91,383	4,022	9 0 0
		61	Kúnch ...	15,888	1,94,055	81,116	1,12,939	4,493	7 4 0
			Divisional Total...	5,17,561	26,54,613	6,18,167	20,36,446	84,169	6 14 0
Benares.	Benares ...	62	Benares ...	2,06,852	12,81,855	1,04,479	11,77,376	95,947	5 28 0
	Mirzapur ...	63	Mirzapur ...	66,071	3,86,466	7,893	3,78,573	19,665	5 29 0
		64	Chunár ...	9,926	70,715	3,059	67,656	2,707	6 33 0
	Jaunpur ...	65	Jaunpur ...	42,771	4,74,715	1,65,664	3,09,051	11,255	7 9 0
	Gházipur ...	66	Gházipur ...	39,429	2,30,721	12,272	2,18,449	11,077	5 22 0
			Divisional Total...	3,65,049	24,44,472	2,93,367	21,51,105	1,40,651	5 36 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
10,650	413	10,237	1,919	0 5 0	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,304	14	1,290	403	0 2 0	...	...	...	...	
...	...	...	...	...	...	...	...	...	...
62,829	17,287	45,542	12,624	0 4 0	4,07,283	1,65,703	2,41,580	21,267	0 26 0
...	...	...	...	...	...	...	...	...	...
4,581	209	4,372	1,359	0 9 0	3,770	42	3,728	473	0 8 0
9,874	1,958	7,916	3,681	0 14 0	18,160	597	17,563	2,581	0 31 0
55,294	21,890	33,404	10,472	0 8 0	27,721	3,233	24,488	3,817	0 6 0
30,962	9,089	21,873	8,202	0 16 0	44,953	11,839	33,114	4,127	0 24 0
9,796	1,335	8,461	1,588	0 20 0	12,388	1,245	11,143	1,393	0 26 0
7,297	2,067	5,230	1,734	0 18 0	12,533	3,498	9,035	1,129	0 31 0
2,768	41	2,727	760	0 13 0	4,870	69	4,801	545	0 23 0
...	...	...	...	...	...	...	...	...	...
10,357	2,431	7,926	1,982	0 20 0	27,379	4,586	22,793	2,137	1 17 0
1,30,929	39,020	91,909	29,778	0 12 0	1,51,774	25,109	1,26,665	16,202	0 16 0
81,103	32,006	49,097	14,973	0 10 0	45,401	3,347	42,054	5,259	0 8 0
30,723	1,713	29,010	5,045	0 18 0	20,171	173	19,998	2,067	0 12 0
1,682	9	1,673	496	0 7 0	3,942	43	3,899	475	0 16 0
6,996	3,776	3,220	1,085	0 3 0	24,849	632	24,217	3,028	0 23 0
...	...	...	...	...	...	...	...	...	...
1,20,504	37,504	83,000	21,599	0 10 0	94,363	4,195	90,168	10,829	0 11 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND —(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	6,738	244	6,494	2,439	0 3 0
		49	Tilhar ...	1,230	64	1,166	440	0 2 0
	Pilibhít ...	50	Pilibhít ...	6,262	1,061	5,201	2,601	0 6 0
		51	Bisalpur ...	584	1	583	291	0 2 0
			Divisional Total...	52,829	3,770	49,059	30,540	0 4 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	1,637	35	1,602	802	0 3 0
	Bánda ...	54	Bánda ...	...	...	...	...	...
	Allahabad ...	55	Allahabad ...	20,687	2,333	18,354	17,464	0 5 0
	Jhánsi ...	56	Jhánsi ...	11,053	4,090	6,963	2,611	0 5 0
		57	Mau-Ránipur ...	6,334	4,667	1,667	417	0 4 0
		58	Lalitpur ...	...	...	...	...	...
	Jalaun ...	59	Orai ...	885	7	878	549	0 4 0
		60	Kálpi ...	1,504	109	1,395	350	0 5 0
		61	Kunch ...	...	...	...	...	...
			Divisional Total...	42,100	11,241	30,859	22,193	0 5 0
BENARES.	Benares ...	62	Benares ...	38,308	3,170	35,138	35,138	0 7 0
	Mirzapur ...	63	Mirzapur ...	11,730	93	11,637	7,518	0 7 0
		64	Chunár ...	766	...	766	384	0 3 0
	Jaunpur ...	65	Jaunpur ...	3,107	18	3,089	1,546	0 3 0
	Gházipur ...	66	Gházipur ...	2,877	35	2,842	2,121	0 3 0
			Divisional Total...	56,788	3,316	53,472	46,707	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
12,60,260	5,17,495	7,42,765	26,946	9 28 0	42,682	...	42,682	3,521	...
3,22,195	1,94,079	1,28,116	5,005	6 28 0	7,767	...	7,767	587	...
4,82,405	1,34,231	3,48,174	14,333	10 16 0	14,667	888	13,779	1,682	...
60,337	25	60,312	2,933	6 5 0	3,533	9	3,524	624	...
64,94,327	18,44,156	46,50,171	2,45,853	8 12 0	2,53,522	6,437	2,47,085	27,017	...
...	...	...	...	...	1,49,810	5,258	1,44,552	17,821	...
1,24,838	4,044	1,20,794	6,971	6 11 0	15,141	515	14,626	963	...
3,60,033	1,69,568	1,90,465	12,660	8 18 0	11,019	105	10,914	696	...
14,41,703	1,84,864	12,56,839	1,01,885	7 35 0	91,951	1,889	90,062	14,053	...
5,89,615	1,37,904	4,51,711	32,907	8 4 0	47,406	569	46,837	4,329	...
2,14,539	42,910	1,71,629	8,245	9 38 0	4,924	...	4,924	94	...
1,62,989	67,805	95,184	5,149	8 9 0	2,921	...	2,921	134	...
77,651	2,558	75,093	4,198	8 35 0	3,718	...	3,718	244	...
1,93,706	86,787	1,06,919	5,314	10 22 0	267	...	267	67	...
2,44,926	88,936	1,55,990	9,170	9 33 0	...	...	...	...	...
34,10,000	7,85,376	26,24,624	1,86,499	8 8 0	3,27,157	8,336	3,18,821	39,401	...
18,90,522	2,01,985	16,88,537	1,87,480	8 7 0	93,727	4,094	89,633	9,447	...
4,69,732	10,889	4,58,843	37,548	6 38 0	34,389	1,542	32,847	3,247	...
85,443	3,110	82,333	4,770	8 12 0	3,627	...	3,627	344	...
6,25,144	1,86,339	4,38,805	20,585	10 10 0	28,496	...	28,496	1,464	...
3,30,587	12,350	3,18,237	16,031	8 3 0	20,384	...	20,384	1,901	...
34,01,428	4,14,673	29,86,755	2,66,414	8 7 0	1,80,623	5,636	1,74,987	16,403	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head.*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	1,326	17	1,309	249	0 1 0
		49	Tilhar ...	93	...	93	18	0 0 3
	Pilibhít ...	50	Pilibhít ...	961	10	951	238	0 1 0
		51	Bisalpur ...	935	112	823	215	0 3 0
			Divisional Total...	56,357	16,335	40,022	8,900	0 3 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	1,400	23	1,377	285	0 3 0
	Bánda ...	54	Bánda ...	992	15	977	181	0 2 0
	Allahabad ...	55	Allahabad ...	22,547	6,958	15,589	5,061	0 4 0
	Jhánsi ...	56	Jhánsi ...	44,023	36,526	7,497	1,385	0 5 0
		57	Mau-Ránipur ...	25,844	22,669	3,175	652	0 7 0
		58	Lalitpur ...	...	...	...	...	...
	Jalaun ...	59	Orai ...	943	259	684	168	0 3 0
		60	Kálpi ...	...	...	...	...	...
		61	Kúnch ...	...	...	...	...	...
			Divisional Total...	95,749	66,450	29,299	7,732	0 4 0
BENARES.	Benares ...	62	Benares ...	36,414	9,634	26,780	5,702	0 5 0
	Mirzapur ...	63	Mirzapur ...	8,376	4,371	4,005	906	0 2 0
		64	Chunár ...	3,729	2,545	1,184	365	0 5 0
	Jaunpur ...	65	Jaunpur ...	31,470	23,180	8,290	1,556	0 8 0
	Gházipur ...	66	Gházipur ...	5,649	1,679	3,970	1,258	0 4 0
			Divisional Total...	85,638	41,409	442,29	9,787	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs	Rs.	Rs.	Rs.	Rs. a. p.
8,787	104	8,683	1,464	0 5 0	1,79,483	3,846	1,75,637	4,204	2 5 0
1,227	...	1,227	198	0 3 0	50,974	854	50,120	2,026	2 10 0
2,69,760	9	2,69,751	1,768	8 1 0	2,14,773	32,496	1,82,277	3,648	5 7 0
Figures not available.			387	...	24,588	1,032	23,556	556	2 6 0
16,52,967	2,56,572	13,96,395	28,751	2 20 0	20,07,676	2,95,769	17,11,907	43,130	3 1 0
...	...	...	...	...	...	...	...	...	...
36,624	62	36,562	646	1 36 0	9,943	145	9,798	576	0 8 0
47,336	15	47,321	771	2 4 0	14,000	123	13,877	932	0 10 0
5,60,804	20,967	5,39,837	12,276	3 15 0	3,33,513	57,952	2,75,561	11,923	1 12 0
1,32,154	1,07,543	24,611	1,652	0 18 0	1,53,296	48,633	1,04,663	3,456	1 14 0
76,079	66,670	9,409	723	0 22 0	38,180	5,811	32,369	477	1 14 0
20,463	147	20,316	335	1 30 0	10,005	1,507	8,498	259	0 11 0
29,591	777	28,814	345	3 16 0	26,749	1,076	25,673	236	3 0 0
Figures not available.			213	...	27,168	...	27,168	902	2 11 0
...	...	...	...	...	28,210	210	28,000	493	1 12 0
9,03,051	1,96,181	7,06,870	16,961	2 16 0	6,41,064	1,15,457	5,25,607	19,254	1 10 0
7,70,947	36,920	7,34,027	17,228	3 22 0	5,03,971	73,457	4,30,514	16,341	2 1 0
2,90,543	12,384	2,78,159	8,400	4 8 0	92,030	1,514	90,516	2,406	1 6 0
70,461	16,833	53,628	670	5 16 0	5,963	...	5,963	270	0 10 0
2,18,414	51,472	1,66,942	3,708	3 36 0	1,44,715	3,842	1,40,873	2,329	3 5 0
14,077	3,295	10,782	1,573	0 11 0	73,248	1,443	71,805	2,465	1 13 0
13,64,442	1,20,904	12,43,538	31,579	3 16 0	8,19,927	80,256	7,39,671	23,811	2 0 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
ROHILKHAND—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	1,24,681	35,897	88,784	6,710	1 3 0
		49	Tilhar ...	74,704	22,038	52,666	824	2 12 0
	Pilibhít ...	50	Pilibhít ...	2,24,738	79,656	1,45,082	2,267	4 5 0
		51	Bisalpur ...	5,856	...	5,856	189	0 9 0
			Divisional Total...	15,80,652	3,40,359	12,40,293	33,854	2 3 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	30,214	1,423	28,791	518	1 7 0
	Bánda ...	54	Bánda ...	54,511	6,130	48,381	1,184	2 2 0
	Allahabad ...	55	Allahabad ...	2,39,641	18,811	2,20,830	9,417	1 6 0
	Jhánsi ...	56	Jhánsi ...	1,19,154	28,934	90,220	2,216	1 11 0
		57	Mau-Ránipur ...	1,39,204	45,502	93,702	1,382	5 7 0
		58	Lalitpur ...	53,310	24,004	29,306	908	2 8 0
	Jalaun ...	59	Orai ...	13,219	1,835	11,384	214	1 5 0
		60	Kálpi ...	32,617	7,156	25,461	522	2 5 0
		61	Kúnch ...	44,421	30,396	14,025	220	0 14 0
			Divisional Total...	7,26,291	1,64,191	5,62,100	16,581	1 12 0
BENARES.	Benares ...	62	Benares ...	2,39,489	15,424	2,24,065	14,472	1 1 0
	Mirzapur ...	63	Mirzapur ...	1,79,697	3,571	1,76,126	5,107	2 9 0
		64	Chunár ...	7,931	...	7,931	187	0 13 0
	Jaunpur ...	65	Jaunpur ...	92,679	5,032	87,647	1,369	2 1 0
	Gházipur ...	66	Gházipur ...	79,673	10,133	69,540	2,064	1 12 0
			Divisional Total...	5,99,469	34,160	5,65,309	23,199	1 9 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
3,574	357	3,217	1,104	0 2 0	6,61,073	18,937	6,42,136	10,035	8 6 0
1,313	130	1,183	814	0 2 0	2,14,918	1,776	2,13,142	3,331	11 3 0
12,200	1,466	10,734	1,425	0 13 0	4,87,156	69,317	4,17,839	6,529	12 8 0
1,120	...	1,120	157	0 5 0	92,235	3,397	88,838	1,388	9 0 0
67,857	16,741	51,116	12,098	0 4 0	62,82,689	11,40,525	51,42,164	83,420	9 3 0
...	...	...	...	...	...	...	...	...	...
490	...	490	222	0 1 0	2,51,467	6,758	2,44,709	2,549	12 11 0
1,801	1	1,800	497	0 3 0	3,11,080	90,631	2,20,449	3,445	9 12 0
9,804	315	9,489	4,394	0 2 0	15,08,848	2,16,410	12,92,438	20,194	8 1 0
4,314	1,506	2,808	1,248	0 2 0	5,16,248	96,888	4,19,360	6,552	7 8 0
5,212	367	4,845	908	0 11 0	1,84,811	18,948	1,65,863	2,491	9 10 0
1,022	77	945	247	0 3 0	3,96,784	1,73,202	2,23,582	3,159	19 5 0
1,087	32	1,055	189	0 5 0	76,302	8,960	67,342	1,053	7 15 0
1,699	7	1,692	423	0 7 0	1,80,233	7,783	1,72,450	1,725	17 0 0
10,119	2,637	7,482	935	0 19 0	1,86,401	19,724	1,66,677	2,084	10 8 0
35,548	4,942	30,606	9,063	0 4 0	35,92,174	6,39,304	29,52,870	43,252	9 4 0
20,900	4,713	16,187	4,203	0 3 0	Figures not available.			27,670	...
5,184	1,691	3,493	2,534	0 2 0	7,70,517	3,34,553	4,35,964	9,319	6 9 0
762	...	762	285	0 3 0	95,963	8,169	87,794	1,341	8 13 0
7,278	3,134	4,144	1,036	0 4 0	3,68,778	66,816	3,01,962	4,718	7 1 0
4,290	203	4,087	1,058	0 4 0	1,78,584	17,130	1,61,454	2,508	4 1 0
38,414	9,741	28,673	9,116	0 3 0	14,13,842	4,26,668	9,87,174	45,556	6 4 0

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
ROHILKHAND—(*concluded*).	Sháhjahánpur	48	Sháhjahánpur ...	7,36,901	19,706	7,17,195	11,261	9 6 0
		49	Tilhar ...	2,30,997	1,776	2,29,221	3,582	12 0 0
	Pilibhít ...	50	Pilibhít ...	5,27,025	70,626	4,56,399	7,131	13 10 0
		51	Bisalpur ...	1,13,178	3,396	1,09,782	1,715	11 2 0
			Divisional Total...	72,23,628	10,41,266	61,82,362	96,675	11 1 0
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	53	Fatehpur ...	2,84,114	10,314	2,73,800	2,852	14 3 0
	Bánda ...	54	Bánda ...	3,26,319	90,631	2,35,688	3,691	10 7 0
	Allahabad ...	55	Allahabad ...	17,41,130	2,35,122	15,06,008	24,433	9 0 0
	Jhánsi ...	56	Jhánsi ...	6,24,161	1,14,257	5,09,904	7,967	9 2 0
		57	Mau-Ránipur ...	1,84,811	18,948	1,65,863	2,491	9 10 0
		58	Lalitpur ...	3,99,818	1,74,362	2,25,456	3,188	19 2 0
	Jalaun ...	59	Orai ...	76,303	8,960	67,343	1,053	7 15 0
		60	Kálpi ...	1,80,595	7,783	1,72,812	1,729	17 0 0
		61	Kúnch ...	1,86,401	19,724	1,66,677	2,084	10 8 0
			Divisional Total ...	40,03,652	6,80,101	33,23,551	49,488	10 6 0
BENARES.	Benares ...	62	Benares ...	Figures not available.			38,374	...
	Mirzapur ...	63	Mirzapur ...	8,03,389	3,35,465	4,67,924	9,734	7 1 0
		64	Chunár ...	98,445	8,273	90,172	1,378	9 1 0
	Jaunpur ...	65	Jaunpur ...	6,26,846	2,09,252	4,17,594	6,526	9 12 0
	Gházipur ...	66	Gházipur ...	2,74,259	27,045	2,47,214	3,653	6 4 0
			Divisional Total...	18,02,939	5,80,035	12,22,904	59,665	7 12 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Figures not available.			2,979	...	44	0 5 7	0 12 2
52,937	3,205	49,732	808	2 10 0	...	0 4 2	0 11 7
2,28,905	66,412	1,62,493	2,570	4 14 0	10	0 6 10	1 0 8
37,101	500	36,601	572	3 11 0	...	0 4 7	0 11 7
21,99,947	7,80,750	14,19,197	26,042	2 14 0	1,528	0 7 0	0 14 3
...	...	...	...	...	...	...	0 1 5
...	...	...	...	...	...	0 5 9	0 10 7
69,429	26,884	42,545	665	1 14 0	...	0 8 11	0 14 11
4,34,496	56,521	3,77,975	5,902	2 6 0	3,608	0 10 2	1 2 10
1,61,589	52,640	1,08,949	1,702	1 15 0	859	0 9 5	1 0 2
99,749	60,267	39,482	627	2 5 0	...	0 7 0	0 13 11
26,161	15,819	10,342	286	0 14 0	9	0 7 2	0 14 7
13,212	2,190	11,022	74	1 5 0	...	0 7 11	0 12 5
...	...	...	...	...	...	0 8 4	0 14 6
...	...	...	...	...	...	0 9 2	0 13 0
8,04,636	2,14,321	5,90,315	9,256	2 2 0	4,476	0 9 0	0 11 10
Figures not available.			15,589	...	482	0 14 6	1 7 6
...	...	...	...	...	...	0 9 1	1 0 8
1,125	...	1,125	120	0 2 0	...	0 7 8	0 12 11
64,653	4,132	60,521	946	1 7 0	705	0 7 8	0 14 6
1,29,182	2,930	1,26,252	1,928	3 3 0	74	0 6 6	0 12 6
1,94,960	7,062	1,87,898	18,583	2 0 0	1,261	0 11 8	1 3 8

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	67	Gorakhpur ...	64,148	3,73,290	1,42,966	2,30,324	16,013	3 24 0
	Azamgarh...	68	Azamgarh ...	18,835	73,587	2,301	71,286	3,929	3 31 0
			Divisional Total	82,983	4,46,877	1,45,267	3,01,610	19,942	3 25 0
KUMAUN.	Almora ...	69	Almora ...	8,596	...	...	...	...	...
	Naini Tál ...	70	Haldwáni ...	6,624	...	...	...	...	...
			Divisional Total	15,220	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	2,64,049	16,70,523	1,48,734	15,21,789	71,385	5 31 0
	Rae Bareli...	72	Rae Bareli ...	15,880	1,14,438	2,079	1,12,359	4,249	7 3 0
	Sítapur ...	73	Sítapur ...	22,557	1,57,243	1,00,931	56,312	1,618	2 20 0
		74	Khairabad ...	13,774	1,18,050	64,623	53,427	1,543	3 35 0
	Hardoi ...	75	Sandíla ...	16,843	99,903	55,897	44,006	1,099	2 25 0
			Divisional Total	3,33,103	21,60,157	3,72,264	17,87,893	79,894	5 15 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	75,085	5,56,910	20,112	5,36,798	20,381	7 6 0
	Gonda ...	77	Gonda ...	15,811	59,323	52	59,271	1,927	3 30 0
	Bahraich	78	Bahraich ...	27,304	4,52,250	3,29,060	1,23,190	3,778	4 20 0
		79	Nánpára ...	10,601	39,057	307	38,750	1,517	3 26 0
	Sultánpur ...	80	Sultánpur ...	9,550	1,09,618	37,631	71,987	3,072	7 22 0
	Partábgarh	81	Bela (Partábgarh).	8,041	55,868	1,380	54,488	2,128	6 31 0
	Bara Banki	82	Nawábganj (Bara Banki).	14,478	64,968	3,275	61,693	3,496	4 10 0
			Divisional Total	1,60,870	13,37,994	3,91,817	9,46,177	36,299	5 35 0
			GRAND TOTAL, 1903-1904.	31,28,463	2,44,13,115	61,59,180	1,82,53,935	7,56,215	6 10 0
			Grand Total, 1902-1903.	*31,21,546*	*2,50,58,646*	*72,49,688*	*1,78,08,958*	*6,88,219*	*6 5 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,772	146	5,626	1,977	0 4 0	13,291	2,051	11,240	1,407	0 7 0
618	878	—260	—412	—0 0 9	1,208	23	1,185	148	0 3 0
6,390	1,024	5,366	1,565	0 3 0	14,499	2,074	12,425	1,555	0 6 0
4,255	346	3,909	1,466	0 18 0	3,116	16	3,100	387	0 14 0
...	...	...	...	...	...	...	...	...	...
4,255	346	3,909	1,466	0 18 0	3,116	16	3,100	387	0 14 0
70,166	3,196	66,970	25,777	0 10 0	70,193	21,986	48,207	6,025	0 7 0
6,286	2,007	4,279	1,689	0 11 0	10,987	1,774	9,213	1,275	0 23 0
10,120	2,626	7,494	1,601	0 13 0	1,248	344	904	146	0 2 0
2,866	640	2,226	417	0 6 0	16,741	13,942	2,799	175	0 8 0
9,532	3,344	6,188	1,191	0 15 0	2,529	15	2,514	301	0 6 0
98,970	11,813	87,157	30,675	0 11 0	1,01,698	38,061	63,637	7,922	0 8 0
10,716	41,449	—30,733	—7,436	—0 16 0	2,36,628	93,863	1,42,765	16,593	1 36 0
4,155	238	3,917	1,034	0 10 0	3,301	47	3,254	451	0 8 0
9,361	2,717	6,644	2,076	0 10 0	7,380	266	7,114	1,076	0 10 0
1,962	104	1,858	711	0 7 0	2,481	7	2,474	209	0 9 0
1,692	326	1,366	487	0 6 0	3,987	1,611	2,376	297	0 10 0
4,042	2,050	1,992	661	0 10 0	2,249	275	1,974	234	0 10 0
...	...	...	...	...	...	...	...	...	...
31,928	46,884	—14,956	—2,467	—0 4 0	2,56,026	96,069	1,59,957	18,860	1 4 0
12,92,667	3,32,088	9,60,579	2,37,564	0 14 0	21,43,165	10,89,319	10,53,846	94,318	0 16 0
10,16,174	*3,14,402*	*7,01,772*	*1,91,981*	*0 11 0*	*21,84,840*	*10,49,743*	*11,35,097*	*1,11,729*	*0 17 0*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	3,028	18	3,010	1,881	0 2 0
	Azamgarh ...	68	Azamgarh ...	1,012	4	1,008	630	0 2 0
			Divisional Total...	4,040	22	4,018	2,511	0 2 0
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
	Naini Tál ...	70	Haldwáni ...	...	...	...	...	...
			Divisional Total...	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	38,248	528	37,720	37,721	0 6 0
	Rae Bareli ...	72	Rae Bareli ...	1,839	267	1,572	789	0 4 0
	Sítapur ...	73	Sítapur ...	2,652	720	1,932	1,932	0 3 0
		74	Khairabad ...	599	50	549	549	0 2 0
	Hardoi ...	75	Sandíla ...	508	10	498	249	0 1 0
			Divisional Total...	43,846	1,575	42,271	41,240	0 5 0
FYZABAD.	Fyzabad	76	Fyzabad ...	7,577	223	7,354	3,677	0 4 0
	Gonda ...	77	Gonda ...	801	3	798	399	0 2 0
	Bahraich ...	78	Bahraich ...	1,415	26	1,389	1,158	0 2 0
		79	Nánpára ...	531	1	530	441	0 2 0
	Sultánpur ...	80	Sultánpur ...	636	65	571	476	0 2 0
	Partábgarh ...	81	Bela (Partábgarh)	619	32	587	587	0 3 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	930	14	916	1,146	0 3 0
			Divisional Total...	12,509	364	12,145	7,884	0 3 0
			GRAND TOTAL, 1903-1904.	4,44,324	94,808	3,49,516	2,49,006	0 5 0
			Grand Total, 1902-1903.	*3,88,384*	*63,939*	*3,24,445*	*2,21,763*	*0 5 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
4,14,965	1,48,340	2,66,625	25,554	4 6 0	39,693	122	39,571	4,002	...
88,442	3,292	85,150	4,911	4 2 0	13,905	49	13,856	765	...
5,03,407	1,51,632	3,51,775	30,465	4 10 0	53,598	171	53,427	4,767	...
10,405	379	10,026	2,501	1 7 0	11,529	205	11,324	871	...
...	...	...	...	...	7,857	...	7,857	935	...
10,405	379	10,026	2,501	1 7 0	19,386	205	19,181	1,806	...
27,72,017	1,99,062	25,72,955	1,71,057	9 30 0	5,34,708	16	5,34,692	32,505	...
1,86,671	12,979	1,73,692	9,504	10 25 0	16,959	3	16,956	974	...
3,29,499	2,47,550	81,949	7,097	4 27 0	18,929	2,343	16,586	878	...
1,38,257	77,045	61,212	3,176	4 18 0	7,134	814	6,320	340	...
1,30,477	59,269	71,208	3,554	4 9 0	6,733	...	6,733	347	...
35,56,921	5,95,905	29,61,016	1,94,388	8 36 0	5,84,463	3,176	5,81,287	35,044	...
9,05,809	1,64,617	7,41,192	36,327	9 35 0	39,606	2,450	37,156	2,539	...
69,731	354	69,377	4,464	4 16 0	15,320	54	15,266	653	...
5,42,517	3,33,169	2,09,348	9,728	7 27 0	63,972	...	63,972	1,360	...
44,031	419	43,612	3,685	4 5 0	15,077	...	15,077	510	...
1,40,687	39,662	1,01,025	5,276	1 23 0	11,321	...	11,321	394	...
78,297	4,923	73,374	4,024	9 5 0	10,283	194	10,089	336	...
67,020	3,289	63,731	5,452	4 16 0	4,379	...	4,379	449	...
18,48,092	5,46,433	13,01,659	68,956	8 4 0	1,59,958	2,698	1,57,260	6,241	...
3,44,74,262	83,18,223	2,61,56,039	16,13,415	8 38 0	20,61,633	77,877	19,83,756	1,80,911	...
3,50,42,611	*96,99,789*	*2,53,42,822*	*15,45,241*	*8 27 0*	*19,26,505*	*74,581*	*18,51,924*	*1,49,754*	...

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	8,638	3,484	5,154	1,089	0 3 0
	Azamgarh ...	68	Azamgarh ...	1,272	239	1,033	238	0 2 0
			Divisional Total ...	9,910	3,723	6,187	1,327	0 3 0
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...
	Naini Tál ...	70	Haldwáni ...	...	...	...	...	...
			Divisional Total ...	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	32,240	5,539	26,701	7,121	0 4 0
	Rae Bareli ...	72	Rae Bareli ...	1,708	4	1,704	452	0 4 0
	Sítapur ...	73	Sítapur ...	...	...	...	...	...
		74	Khairabad ...	1,401	1,236	165	43	0 0 3
	Hardoi ...	75	Sandíla ...	1,435	1,728	−293	−68	−0 1 0
			Divisional Total...	36,784	8,507	28,277	7,548	0 4 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	6,382	345	6,037	1,132	0 3 0
	Gonda ...	77	Gonda ...	1,046	18	1,028	313	0 3 0
	Bahraich ...	78	Bahraich ...	1,435	223	1,212	204	0 2 0
		79	Nánpára ...	610	82	528	76	0 2 0
	Sultánpur ...	80	Sultánpur ...	714	94	620	97	0 3 0
	Partábgarh ...	81	Bela (Partábgarh)	716	33	683	139	0 3 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	247	...	247	50	0 1 0
			Divisional Total...	11,150	795	10,355	2,011	0 3 0
			GRAND TOTAL, 1903-1904.	5,66,625	3,19,306	2,47,319	54,004	0 4 0
			Grand Total, 1902-1903.	*5,98,835*	*3,25,383*	*2,73,452*	*57,483*	*0 4 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,60,051	8,225	6,51,826	2,756	10 6 0	31,320	2,871	28,449	917	0 7 0
42,650	708	41,942	738	2 9 0	23,258	896	22,362	520	1 3 0
7,02,701	8,933	6,93,768	3,494	8 14 0	54,578	3,767	50,811	1,437	0 10 0
Figures not available.			67	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	67	...	...	...	...	...	...
11,58,697	56,261	11,02,436	26,935	4 7 0	9,89,248	88,149	9,01,099	26,964	3 7 0
1,16,453	4	1,16,449	1,533	7 13 0	9,952	92	9,860	759	0 4 0
1,784	198	1,586	450	0 1 0	75,997	22,193	53,804	869	2 2 0
Figures not available.			169	...	18,291	4,778	13,513	217	0 5 0
5,233	5,130	103	15	0 0 4	8,429	...	8,429	271	0 8 0
12,82,167	61,593	12,20,574	29,102	3 33 0	11,01,917	1,15,212	9,86,705	29,080	2 15 0
12,413	1,035	11,378	2,628	0 6 0	32,690	16,512	16,178	7,190	0 3 0
Figures not available.			545	...	16,312	9	16,303	513	1 1 0
97,265	737	96,528	597	3 21 0	62,823	2,233	60,590	1,239	2 4 0
7,530	246	7,284	149	0 27 0	12,166	169	11,997	368	1 2 0
5,154	94	5,060	422	0 21 0	33,737	3,066	30,671	764	3 3 0
21,195	88	21,107	475	2 25 0	9,291	680	8,611	368	1 1 0
1,658	...	1,658	418	0 5 0	7,978	295	7,683	1,053	0 8 0
1,45,215	2,200	1,43,015	5,234	0 39 0	1,74,997	22,964	1,52,033	11,495	0 15 0
86,74,185	12,2,530	74,49,655	1,72,189	2 24 0	77,09,513	10,89,083	66,20,430	2,04,838	2 7 0
83,92,297	*11,52,396*	*72,39,901*	*1,77 686*	*2 20 0*	*69,57,177*	*9,23,297*	*60,33,880*	*2,04,489*	*2 1 0*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* March 1904, *the average consumption and expenditure per head,*

	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	82,108	1,148	80,960	1,606	1 4 0
	Azamgarh ...	68	Azamgarh ...	30,770	12,676	18,094	796	0 15 0
			Divisional Total...	1,12,878	13,824	99,054	2,402	1 3 0
KUMAUN.	Almora ...	69	Almora ...	9,843	591	9,252	142	1 1 0
	Naini Tál ...	70	Haldwáni ...	...	...	...	...	...
			Divisional Total...	9,843	591	9,252	142	1 1 0
LUCKNOW.	Lucknow ...	71	Lucknow ...	6,03,144	56,892	5,46,252	25,068	2 1 0
	Rae Bareli ...	72	Rae Bareli ...	56,266	4,460	51,806	945	3 4 0
	Sítapur ...	73	Sítapur ...	51,643	5,304	46,339	725	2 1 0
		74	Khairabad ...	17,635	1,405	16,230	254	1 3 0
	Hardoi ...	75	Sandíla ...	30,459	2,519	27,940	437	1 10 0
			Divisional Total...	7,59,147	70,580	6,88,567	27,429	2 2 0
FYZABAD.	Fyzabad ...	76	Fyzabad ...	80,101	11,770	68,331	2,963	0 15 0
	Gonda ...	77	Gonda ...	12,978	1,213	11,765	1,066	0 12 0
	Bahraich ...	78	Bahraich ...	71,468	7,950	63,518	1,265	2 5 0
		79	Nánpára ...	15,642	1,861	13,781	598	1 5 0
	Sultánpur ...	80	Sultánpur ...	45,540	20,538	25,002	454	2 10 0
	Partábgarh ...	81	Bela (Partábgarh)	13,316	623	12,693	199	1 9 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	34,216	811	33,405	1,071	2 5 0
			Divisional Total...	2,73,261	44,766	2,28,495	7,616	1 7 0
			GRAND TOTAL, 1903-1904.	63,98,695	11,01,467	52,97,228	1,62,844	1 15 0
			Grand Total, 1902-1903.	*64,68,670*	*10,42,957*	*54,25,713*	*2,09,348*	*1 14 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,237	435	1,802	2,226	0 1 0	Figures not available.			9,082	...
8,389	5,680	2,709	620	0 6 0	1,92,197	1,18,575	73,622	1,429	3 14 0
10,626	6,115	4,511	2,846	0 2 0	1,92,197	1,18,575	73,622	10,511	3 14 0
2,612	394	2,218	516	0 10 0	2,74,859	55,021	2,19,838	3,438	25 9 0
...	...	...	...	...	...	...	...	...	...
2,612	394	2,218	516	0 10 0	2,74,859	55,021	2,19,838	3,438	25 9 0
11,479	533	10,946	6,527	0 2 0	21,44,105	63,989	20,80,116	39,497	7 14 0
962	...	962	359	0 3 0	1,74,657	2,048	1,72,609	2,698	10 14 0
6,581	1,287	5,294	884	0 9 0	4,48,631	1,91,673	2,56,958	4,018	11 6 0
2,333	912	1,421	170	0 4 0	1,71,787	1,15,561	56,226	879	4 1 0
Figures not available.			84	...	1,04,418	2,000	1,02,418	1,601	6 1 0
21,355	2,732	18,623	8,024	0 2 0	30,43,598	3,75,271	26,68,327	48,693	8 0 0
1,837	46	1,791	540	0 1 0	5,82,592	72,204	5,10,388	7,975	6 13 0
1,603	25	1,578	307	0 4 0	2,05,632	24,083	1,81,549	2,681	11 8 0
5,713	1,584	4,129	774	0 6 0	3,23,674	22,032	3,01,642	4,713	11 0 0
1,342	149	1,193	229	0 5 0	1,44,808	16,567	1,28,241	1,988	12 2 0
...	...	...	...	...	1,82,675	82,548	1,00,127	1,561	10 8 0
658	24	634	169	0 3 0	1,15,775	17,971	97,804	1,548	12 3 0
1,663	58	1,605	227	0 4 0	..	...	...	...	...
12,816	1,886	10,930	2,246	0 3 0	15,55,156	2,35,405	13,19,751	20,466	9 0 0
4,06,255	1,46,508	2,59,747	68,475	0 4 0	3,09,38,134	72,02,153	2,37,35,981	4,05,966	9 2 0
3,86,218	*70,917*	*3,15,301*	*81,042*	*0 4 0*	*2,96,18,473*	*61,89,564*	*2,34,28,909*	*3,76,450*	*8 8 0*

STATEMENT No. IV.—*Showing the quantity or value of the principal articles imported into and taxed by* ... *March* 1904, *the average consumption and expenditure per head,*

1	2	3	4	18				
				Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Gorakhpur	Gorakhpur ...	67	Gorakhpur ...	Figures not available.			11,684	...
	Azamgarh ...	68	Azamgarh ...	2,13,814	1,30,436	83,378	2,039	4 7 0
			Divisional Total...	2,13,814	1,30,436	83,378	13,723	4 7 0
Kumaun.	Almora ...	69	Almora ...	2,74,859	55,021	2,19,838	3,438	25 9 0
	Naini Tál ...	70	Haldwáni ...	...	...	...	...	...
			Divisional Total...	2,74,859	55,021	2,19,838	3,438	25 9 0
Lucknow.	Lucknow ...	71	Lucknow ...	24,60,673	86,327	23,74,346	44,267	9 0 0
	Rae Bareli ...	72	Rae Bareli ...	2,04,237	3,408	2,00,829	3,143	12 10 0
	Sítapur ...	73	Sítapur ...	4,48,631	1,91,673	2,56,958	4,018	11 6 0
		74	Khairabad ...	1,71,787	1,15,561	56,226	879	4 1 0
	Hardoi ...	75	Sandíla ...	2,15,851	2,477	2,13,374	2,200	12 10 0
			Divisional Total...	35,01,179	3,99,446	31,01,733	54,507	9 5 0
Fyzabad.	Fyzabad ...	76	Fyzabad ...	6,33,707	73,014	5,60,693	8,761	7 7 0
	Gonda ...	77	Gonda ...	2,25,348	25,591	1,99,757	2,966	12 10 0
	Bahraich ...	78	Bahraich ...	4,72,905	1,26,599	3,46,306	5,411	12 11 0
		79	Nánpára ...	1,55,857	18,215	1,37,642	2,134	13 0 0
	Sultánpur ...	80	Sultánpur ...	1,82,770	82,548	1,00,222	1,563	10 8 0
	Partábgarh ...	81	Bela (Partábgarh)	1,23,208	19,125	1,04,083	1,650	12 15 0
	Bara Banki ...	82	Nawábganj (Bara Banki).	25,890	618	25,272	416	1 12 0
			Divisional Total...	18,19,685	3,45,710	14,73,975	22,901	9 3 0
			GRAND TOTAL, 1903-1904.	3,58,62,027	80,83,357	2,77,78,670	4,79,752	10 6 0
			Grand Total, 1902-1903.	*3,47,11,885*	*79,10,359*	*2,68,01,526*	*4,34,444*	*9 5 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(concluded).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
12,10,321	10,94,052	1,16,269	1,820	1 13 0	...	0 6 4	0 12 7
79,623	22,770	56,853	748	3 0 0	...	0 4 2	0 9 6
12,89,944	11,16,822	1,73,122	2,568	2 1 0	...	0 5 10	0 12 0
67,566	13,616	53,950	542	6 4 0	...	0 4 7	0 14 0
...	...	...	...	...	...	...	0 2 3
67,566	13,616	53,950	542	6 4 0	...	0 4 7	0 9 6
9,10,766	89,157	8,21,609	12,840	3 2 0	12,559	0 10 5	1 5 9
32,470	1,205	31,265	490	1 15 0	72	0 9 7	1 1 11
1,27,812	48,572	79,240	1,238	3 8 0	310	0 5 0	0 11 8
8,676	3,764	4,912	78	0 6 0	...	0 3 8	0 6 2
46,895	4,113	42,782	658	2 9 0	...	0 3 4	0 7 2
11,26,619	1,46,811	9,79,808	15,304	2 15 0	12,941	0 9 4	1 3 6
2,87,417	78,544	2,08,873	3,264	2 13 0	1,231	0 7 9	0 13 11
64,657	5,976	58,681	776	3 11 0	74	0 4 6	0 11 6
2,60,960	88,969	1,71,991	2,688	6 7 0	45	0 5 8	0 13 6
55,558	5,921	49,637	776	4 11 0	...	0 5 7	0 12 9
78,557	33,457	45,100	705	4 12 0	47	0 8 10	1 0 2
26,079	2,815	23,264	363	2 14 0	74	0 8 0	0 15 3
54,137	5,974	48,163	753	3 5 0	60	0 6 0	0 10 11
8,27,365	2,21,656	6,05,709	9,325	3 12 0	1,531	0 6 10	0 13 6
1,19,67,446	43,55,979	76,11,467	1,27,773	3 0 0	63,088	0 8 10	0 15 8
1,16,54,169	*32,10,906*	*84,43,263*	*1,31,032*	*3 2 0*	*27,454*	*0 8 6*	*0 15 3*

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4									
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average								
				Grain.			Refined sugar.			Unrefined sugar.		
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
1	Debra	40,672	7,197	11	4	0	0	14	0	0	34	0
2	Saháranpur ...	64,656	43,896	8	3	0	0	20	0	0	16	0
3	Hardwár Union ...	31,259	1,386	7	30	0	0	19	0	0	12	0
4	Deoband ...	14,640	1,889	3	2	0	0	1	0	0	39	0
5	Roorkee	16,003	2,088	6	25	0	0	12	0	0	16	0
6	Muzaffarnagar ...	21,079	1,943	6	29	0		...			*	
7	Kandhla ...	6,627	* 457	6	33	0	0	7	0		...	
8	Kairána ..	11,578	1,660	6	28	0	0	8	0	0	15	0
9	Meerut	1,43,793	21,866	6	0	0	0	9	0	0	9	0
10	Gháziabad ...	13,414	4,539	8	17	0	0	15	0	0	24	0
11	Baraut	5,406	900	5	33	0		...			...	
12	Bághpat	4,057	382	6	2	0		...			...	
13	Hápur	16,827	1,196	6	20	0		...			...	
14	Sardhana ...	10,505	560	5	29	0	0	8	0	0	19	0
15	Bulandshahr ...	18,268	2,394	6	21	0	0	10	0	0	35	0
16	Anúpshahr ...	6,334	1,385	6	17	0	0	3	0	1	16	0
17	Khurja	27,972	17,971	5	15	0	0	29	0	1	11	0
18	Sikandrabad ...	17,282	6,234	8	16	0	0	9	0	0	7	0
19	Koil (Aligarh) ...	80,593	23,160	6	37	0	0	21	0	1	10	0
20	Háthras	53,429	53,464	11	34	0	1	8	0	1	36	0
21	Atrauli	12,921	2,750	6	3	0	0	9	0	0	37	0
22	Sikandra Rao ...	9,303	317	6	2	0	0	14	0	0	22	0
23	Muttra	63,973	9,418	7	4	0	0	25	0	0	24	0
24	Brindaban ...	19,199	2,130	5	33	0	0	16	0	0	11	0
25	Kosi	8,091	463	2	10	0		...			...	
26	Agra	2,42,391	1,76,764	6	24	0	1	33	0	—0	38	0
27	Fatehpur-Sikri ...	5,644	1,272	7	2	0	0	21	0	0	33	0
28	Firozabad ...	12,312	1,777	5	26	0	0	13	0	0	38	0
29	Fatehgarh *cum* Farrukhabad.	56,857	16,182	5	16	0	0	4	0	0	8	0
30	Mainpuri ...	16,086	1,586	7	4	0	0	16	0	0	14	0
31	Etáwah	40,983	8,326	7	31	0	0	13	0	0	37	0
32	Etah	13,588	1,771	8	20	0	0	32	0	0	31	0
33	Soron	8,373	3,027	5	20	0	—0	16	0	0	3	0
34	Kásganj ...	16,099	1,418	3	2	0		...			...	
35	Marehra ...	4,724	268	4	34	0	0	7	0	0	7	0
36	Jalesar	11,314	1,160	5	39	0	0	13	0	0	29	0
37	Bareilly	1,47,200	50,000	6	27	0	0	4	0	0	23	0
38	Bijnor	12,061	1,323	6	27	0		...		0	11	0
39	Chándpur ...	8,220	388	6	1	0	0	3	0	0	20	0
40	Dhámpur ...	6,298	1,441	6	6	0		...			...	
41	Nagína	15,143	1,992	6	36	0		...			...	
42	Najíbabad ...	20,386	7,501	8	29	0		...			...	
43	Budaun	31,978	3,221	5	19	0	0	6	0	0	36	0
44	Moradabad ...	81,352	16,483	7	7	0	0	5	0	0	29	0
45	Chandausi ...	27,222	13,559	3	31	0	0	0	5	1	30	0
46	Amroha ...	27,869	3,777	7	6	0	0	2	0	0	10	0
47	Sambhal ...	23,175	1,841	5	22	0	0	3	0	0	17	0
48	Sháhjahánpur ...	58,233	19,767	6	24	0	0	5	0		...	
49	Tilhar	13,844	6,591	4	36	0		...			...	
50	Pilibhít	34,834	9,399	8	17	0	0	2	0		...	
51	Bisalpur	7,133	107	5	30	0		...			...	
52	Fatehpur ...	12,748	379	5	6	0	0	9	0	0	8	0
53	Bánda	21,096	7,901	6	11	0	0	14	0	0	31	0
54	Allahabad ...	1,87,891	26,967	5	35	0	0	8	0	0	6	0

* Figures not

STATEMENT No. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1903-1904.

5

consumption or expenditure per head of population.

Ghí.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	7	0	0	10	0		*		3	14	0	19	10	0	4	0	0
0	5	0	0	6	0	0	12	0	3	0	0	8	15	0	2	8	0
0	11	0	0	6	0	0	5	0	1	10	0	12	8	0	4	0	0
0	3	0	0	3	0	0	8	0	1	6	0	10	9	0	2	0	0
0	5	0	0	5	0	0	3	0		*		9	8	0	2	0	0
0	6	0	0	3	0	0	11	0	3	4	0	14	10	0	3	10	0
0	3	0	0	3	0	0	3	0	0	15	0	5	5	0	0	3	0
0	3	0	0	5	0	...			1	4	0	6	3	0	...		
0	5	0	0	4	0	0	5	0	1	4	0	7	10	0	1	12	0
0	7	0	0	1	0	0	0	5	2	4	0	10	0	0	1	13	0
0	3	0	0	2	0	0	3	0	0	11	0	9	0	0	2	2	0
0	5	0	0	5	0	0	3	0	0	13	0	6	3	0	1	3	0
0	2	0	0	0	1	0	13	0	2	13	0	12	2	0	4	7	0
0	3	0	0	5	0	0	5	0	1	10	0	5	11	0	1	6	0
0	5	0	0	5	0	0	2	0	0	3	0	9	13	0	0	5	0
0	5	0	0	9	0	0	4	0	1	0	0	7	0	0	0	13	0
0	1	0	0	0	5	0	2	0	3	11	0	11	2	0	2	7	0
0	3	0	0	6	0	0	1	0	1	6	0	8	14	0	2	4	0
0	6	0	0	2	0	0	2	0	1	9	0	11	12	0	4	10	0
0	23	0	0	7	0	0	8	0	5	7	0	...			10	11	0
0	2	0	0	7	0	0	3	0	1	11	0	6	2	0	1	15	0
0	3	0	0	9	0	0	2	0	1	3	0	7	10	0	1	4	0
0	9	0	0	5	0	0	5	0	3	8	0	10	7	0	2	11	0
0	10	0	0	6	0	0	2	0	1	3	0	6	14	0	1	11	0
0	7	0	0	3	0	0	3	0	3	6	0	16	0	0	4	2	0
0	6	0	...			0	3	0		*		12	5	11	3	2	0
0	3	0	0	22	0	0	3	0	1	8	0	10	7	0	...		
...			...			0	0	2	1	4	0	12	0	0	2	3	0
0	5	0	0	1	0	0	1	0	1	7	0	...			8	9	0
0	6	0	0	1	0	0	4	0	1	1	0	9	8	0	3	0	0
...			...			0	4	0	2	4	0	13	4	0	2	10	0
0	9	0	0	4	0	...			2	1	0	23	8	0	4	11	0
0	6	0	0	5	0	...			1	6	0	9	6	0	3	8	0
0	6	0	...			0	4	0	3	2	0	9	9	0	3	13	0
0	2	0	0	4	0	0	2	0	0	14	0	3	15	0	0	9	0
0	3	0	0	6	0	0	3	0	1	6	0	7	12	0	...		
0	5	0	0	6	0	0	1	0	2	11	0	10	8	0	3	1	0
0	3	0	0	4	0	0	3	0	1	3	0	5	3	0	1	0	0
0	2	0	0	4	0	0	6	0	1	14	0	6	3	0	0	13	0
0	3	0	0	3	0	0	6	0	2	12	0	5	14	0	5	0	0
0	2	0	0	4	0	0	6	0	1	14	0	6	4	0	2	0	0
0	4	0	0	4	0	0	5	0	4	4	0	12	11	0	0	12	0
0	3	0	0	0	4	...			1	7	0	8	13	0	2	8	0
0	4	0	0	2	0	0	4	0	2	5	0	13	1	0	4	6	0
...			...			0	11	0	3	11	0	14	12	0	6	12	0
0	3	0	0	3	0	0	3	0	1	6	0	4	13	0	1	4	0
0	1	0	0	5	0	0	4	0	1	3	0	4	15	0	0	11	0
0	3	0	0	11	0	0	2	0	1	3	0	8	6	0	*		
0	2	0	0	0	3	0	2	0	2	12	0	11	3	0	2	10	0
0	6	0	0	1	0	0	13	0	4	5	0	12	8	0	4	14	0
0	2	0	0	3	0	0	5	0	0	9	0	9	0	0	3	11	0
0	3	0	0	3	0	0	1	0	1	7	0	12	11	0	...		
...			0	2	0	0	3	0	2	2	0	9	12	0	1	14	0
0	5	0	0	4	0	0	2	0	1	6	0	8	1	0	2	6	0

available.

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4								
Serial number.	Name of municipalities.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average							
				Grain.			Refined sugar.			Unrefined sugar.	
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s. c.
55	Jhánsi	56,336	27,243	6	39	0	0	16	0	0	24 0
56	Mau-Ránipur ...	14,947	8,725	6	24	0	0	20	0	0	26 0
57	Lalitpur	10,515	6,047	6	35	0	0	18	0	0	31 0
58	Orai	6,553	385	5	32	0	0	13	0	0	23 0
59	Kálpi	9,170	3,017	9	0	0		...			...
60	Kúnch	12,902	4,790	7	4	0	0	20	0	1	17 0
61	Benares	3,03,616	43,326	5	28	0	0	10	0	0	8 0
62	Mirzapur	68,976	7,911	5	29	0	0	18	0	0	12 0
63	Chunár	8,024	551	6	33	0	0	7	0	0	16 0
64	Jaunpur	38,668	17,027	7	9	0	0	3	0	0	23 0
65	Gházipur... ...	30,747	1,946	5	22	0		...			...
66	Gorakhpur ...	50,565	7,767	3	24	0	0	4	0	0	7 0
67	Azamgarh ...	11,137	6,745	3	31	0	—0	0	9	0	3 0
68	Almora	8,077	1,328		...		0	18	0	0	14 0
69	Lucknow ...	3,58,722	19,216	5	31	0	0	10	0	0	7 0
70	Rae Bareli ...	17,779	1,631	7	3	0	0	11	0	0	23 0
71	Sítapur	16,469	10,488	2	20	0	0	13	0	0	2 0
72	Khairabad ...	5,283	5,442	3	35	0	0	6	0	0	8 0
73	Sandíla	7,566	3,514	2	25	0	0	15	0	0	6 0
74	Fyzabad	65,443	27,411	7	6	0	—0	16	0	1	36 0
75	Gonda	11,364	785	3	30	0	0	10	0	0	8 0
76	Bahraich	23,107	15,362	4	20	0	0	10	0	0	10 0
77	Nánpára	8,449	593	3	26	0	0	7	0	0	9 0
78	Sultánpur	9,625	4,085	7	22	0	0	6	0	0	10 0
79	Bela (Partábgarh) ...	7,658	1,310	6	31	0	0	10	0	0	10 0
80	Nawábganj (Bara Banki).	9,899	336	4	10	0		...			...
	GRAND TOTAL ...	30,54,532	8,22,814	6	10	0	0	14	0	0	16 0

* Figures not

STATEMENT No. IV.

municipalities of the United Provinces of Agra and Oudh during the year 1903-1904—(concluded).

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	5	0	0	5	0	0	2	0	1	11	0	7	8	0	1	15	0
0	4	0	0	7	0	0	11	0	5	7	0	9	10	0	2	5	0
...			...			0	3	0	2	8	0	19	5	0	0	14	0
0	4	0	0	3	0	0	5	0	1	5	0	7	15	0	1	5	0
0	5	0	...			0	7	0	2	5	0	17	0	0	...		
...			...			0	19	0	0	14	0	10	8	0	...		
0	7	0	0	5	0	0	3	0	1	1	0		*		*		
0	7	0	0	2	0	0	2	0	2	9	0	6	9	0	...		
0	3	0	0	5	0	0	3	0	0	13	0	8	13	0	0	2	0
0	3	0	0	8	0	0	4	0	2	1	0	7	1	0	1	7	0
0	3	0	0	4	0	0	4	0	1	12	0	4	1	0	3	3	0
0	2	0	0	3	0	0	1	0	1	4	0		*		1	13	0
0	2	0	0	2	0	0	6	0	0	15	0	3	14	0	3	0	0
...			...			0	10	0	1	1	0	25	9	0	6	4	0
0	6	0	0	4	0	0	2	0	2	1	0	7	14	0	3	2	0
0	4	0	0	4	0	0	3	0	3	4	0	10	14	0	1	15	0
0	3	0	...			0	9	0	2	1	0	11	6	0	3	8	0
0	2	0	0	0	3	0	4	0	1	3	0	4	1	0	0	6	0
0	1	0	—0	1	0		*		1	10	0	6	1	0	2	9	0
0	4	0	0	3	0	0	1	0	0	15	0	6	13	0	2	13	0
0	2	0	0	3	0	0	4	0	0	12	0	11	8	0	3	11	0
0	2	0	0	2	0	0	6	0	2	5	0	11	1	0	6	7	0
0	2	0	0	2	0	0	5	0	1	5	0	12	2	0	4	11	0
0	2	0	0	3	0	...			2	10	0	10	8	0	4	12	0
0	3	0	0	3	0	0	3	0	1	9	0	12	3	0	2	14	0
0	3	0	0	1	0	0	4	0	2	5	0	...			3	5	0
0	5	0	0	4	0	0	4	0	1	15	0	9	2	0	3	0	0

available.

REPORT

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH.

DURING THE YEAR ENDING 31ST MARCH 1905.

ALLAHABAD:

Printed at the Government Press, United Provinces.

1905.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1904-1905.

No. $\frac{3126}{\text{XI—48A}}$ OF 1905.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 15th November 1905.

READ—

The reports submitted by the municipal boards and committees of notified areas upon their administration and finances during the year 1904-1905, with the Commissioners' reviews thereon and the orders passed by the Government.

Read also—

This Government's (Municipal department) resolution no. 3919, dated the 7th November 1904, on the municipal administration for the year 1903-1904.

OBSERVATIONS.—The year's report deals with a smaller number of towns; the returns of the small towns, which were reduced to "notified areas" in the beginning of the year, have been separately tabulated, and are not referred to in this resolution. There is indeed nothing in them requiring remark by the Government. They have been adequately dealt with by Commissioners.

Number of municipalities.

2. The number of municipalities fell to 89, 15 having been converted into "notified areas" from the beginning of the year. In six of these reduced towns octroi had been in force; *viz.*, Baghpat, Baraut, Marehra, Chunar, Haldwani and Fatehpur-Sikri. In the last-named it remained indeed in force even after the reduction. But the number of municipalities for which octroi returns have been made is now only 76 against 82 of the last report.

Population.

3. The municipal population fell from 3,221,658 to 3,111,583: of this decrease 1,06,169 is due to the elimination of the 15 towns, and 3,906 is due to a revision of the boundaries of Fyzabad effected in the middle of 1902 but only now brought into the statements.

Elections.

4. Polls were held in 60 municipalities, and votes were recorded by 52 per cent. of the electors qualified to vote.

Chairmen.

5. The district magistrate is in 69 boards chairman by election and 12 others chairman by virtue of office. In Chandausi, Amroha and Sambhal the joint magistrate of Moradabad is chairman. In Chandpur and Dhampur the tahsildar is chairman by election. There are non-official chairmen in three places, *viz.* Fyzabad, Nanpara and Balrampur.

Meetings and attendance of members.

6. The number of meetings fell to 2,041, as against 2,088 held by the same boards in the previous year. An average of 23 each during the year seems ample.

The attendance of members was generally satisfactory; but in 11 municipalities the average was less than half the board, *viz.*, in Mussoorie,

Saharanpur, Hathras, Jalesar, Bisalpur, Cawnpore, Benares, Azamgarh, Rae Bareli, Gonda, and Nanpara; in Allahabad the attendance just reached the half. Out of these Mussoorie, Jalesar, Bisalpur, Cawnpore, Benares and Allahabad held numerous meetings. In Rae Bareli, where meetings were few, the small attendance was attributed to plague. The Nanpara board has before now been noted for its indifference.

Revision of octroi and new taxes.

7. The revision of octroi schedules was continued during the year, 15 being completely recast and over 20 modified. In the Etah, Khairabad and Sitapur municipalities the octroi on cloth, which was found to be inconveniencing trade, was abolished in favour of a direct tax on cloth merchants. To enable the Fyzabad board to finance a drainage scheme, a tax was imposed on pilgrims entering Ajodhya during the three large annual festivals. Sanction was also given in Azamgarh to a tax on sugar merchants and refiners, and in Hathras to a tax on lime and brick-makers. In Deoband grain dealers were taxed, in place of the octroi on wheat and other grains abolished during the previous year. The taxes on vehicles and animals in Allahabad and Unao, and the tax on circumstances and property in Tanda, were reimposed with revised rates. The Bareilly board abolished its tax on tobacco growers together with the octroi duty on unmanufactured tobacco.

Rules.

8. The imposition of new taxes necessitated the making of rules for their assessment and collection. In Allahabad, Lucknow and Unao the system of licenses was introduced for the collection of the tax on vehicles and animals; the Unao board also brought into line with corresponding rules in other municipalities its rules for the assessment and collection of the tax on professions and trades and for the regulation of hackney carriages. For this last purpose the large municipalities and their adjoining cantonments completed severally during the year their rules framed on the basis of the Government model rules. The conservancy tax rules of Almora, found to be deficient, were improved and the Cawnpore board again revised the rules for the assessment and collection of the tax on houses and lands. For Benares were issued complete sets of rules relating to water-works and the assessment and realization of water rate. In the same municipality it was found necessary to restrict the undue sale and possession for sale of cocaine by requiring sellers to take out licenses. Other rules gazetted during the year for various places dealt with the sale and transport of meat, the inspection of slaughter-houses, the collection of *tehbazari*, the storage of petroleum, and the erection and re-erection of buildings. Special rules were in the last case applied to the hill municipality of Mussoorie, fixing minimum distances between new houses and regulating the erection of houses in bazars.

The election rules of Benares and Fyzabad were recast. Three boards framed rules for their newly established provident funds and a large number of others modified their existing rules on the subject, so as to admit of the amount standing at the credit of an employé being transferred to the fund of another local body.

Revision of boundaries.

9. The boundaries of the Jhánsi municipality were revised during the year.

Accounts.

10. The ordinary income of the 89 municipalities dealt with in this report had in 1903-1904 been Rs. 54,66,340. Last year it rose to Rs. 57,72,064. This total excludes grants and payments of dues from imperial funds (3½ lakhs), grants from provincial funds (Rs. 3,96,613), loans (Rs. 3,67,000), sales of investments and small exceptional items. To the rise in income the main heads that contributed were octroi (Rs. 1,65,000), house tax (Rs. 52,000), other taxes (Rs. 54,000) and rents (Rs. 52,000). The expenditure rose from Rs. 66,98,261 to Rs. 68,17,592. Excluding from the earlier figures the exceptional item of 3 lakhs in loan repayments, the real increase was Rs. 4,19,331. This was made up principally by an addition of Rs. 2,41,000 for drainage

works and by smaller increases in all the main heads but conservancy, fairs, advances and loan charges.

Balances.

11. The following boards had closing balances in excess of Rs. 30,000 :—

	Rs.		Rs.
Lucknow ...	4,32,945	Naini Tal ...	38,707
Cawnpore ...	1,89,204	Hathras ...	37,784
Agra ...	1,68,845	Allahabad ...	36,848
Fyzabad ...	92,055	Meerut ...	36,448
Benares ...	83,647	Koil (Aligarh) ...	36,121
Mirzapur ...	68,388	Moradabad ...	35,789
Saharanpur ...	57,449	Deoband ...	33,499
Dehra ...	52,435	Muttra ...	30,848
Mussoorie ...	42,875	Hardwar ...	30,125

In Cawnpore, Agra, Fyzabad, Benares, Mirzapur and Dehra the figures include the balance of loans granted for specific purposes. The other balances too are generally destined for expenditure on definite objects. Lucknow has still almost the whole of the Government grant of 3 lakhs given for drainage. Cawnpore will spend its current account balance on surface sewers and sanitary improvements. Saharanpur, Hathras, Allahabad, Aligarh, Moradabad, Deoband, Muttra, Fyzabad and Mirzapur have extensive drainage schemes either in hand or under contemplation. Meerut purposes to utilize its funds on sanitation. Benares and Naini Tal had saved money to meet loan instalments falling due early in the current year and Hardwar had done the same to meet the charges of a large fair in April 1905. Dehra is extending its water-supply and Mussoorie is working out with a special grant the sanitation of Landaur bazar. In Agra the balance includes Rs. 50,000 received at the end of the year from the Military department in part settlement of the water-works account. To the Aligarh board suggestions have been made for the employment of its surplus funds.

Octroi receipts.

12. The comparative gross and net receipts from octroi in the past two years were these :—

	Gross.	*Net.*
	Rs.	Rs.
1903-4	38,63,939	30,44,498
1904-5	40,44,980	32,09,669
	+ 1,81,041	+ 1,65,171

The increase was spread over the whole province, but not by any means equally. The cities of Lucknow, Agra, Allahabad, Meerut, Shahjahanpur and Gorakhpur had large additions, while Hathras lost (nominally) a sum of Rs. 38,116 in composition for octroi through a change in system of collection. There was general improvement in Oudh and the two eastern divisions, and in the Meerut division. But in Rohilkhand outside Shahjahanpur, in Agra outside Agra, and in Allahabad outside Allahabad there was no general movement. What little was gained in one place was lost in another by the outbreak of plague.

The severe frosts which occurred at the end of the year hardly affected the income of the year. The causes contributing to the rise of that income were the revision of rates effected in the year before, an improved season in most parts, a comparative freedom from plague in several large towns, and a gradual perfecting of supervision over collections. Here and there a local cause of variation occurred—*e.g.* a great laying in of stocks in anticipation of scarcity from the frost ; or a general export of cloth to obtain refunds before the duty was abolished, the cloth being brought in free again in the next week.

Through trade and local consumption.

13. The figures of apparent consumption of the more important commodities on which octroi is levied are briefly discussed below.

Grain.—The provincial consumption, *viz.* 6 maunds 9 sers, has hardly changed. Seven municipalities report a consumption in excess of 8 maunds. In the case of Dehra and Etah this is explained by the position of the towns as distributing centres. In Muzaffarnagar the incidence of 8 maunds 1 ser is very high considering that wheat and rice are not taxed; this may be due to an accumulation of stocks, but possibly the arrangements for refunds require consideration. There is a considerable fall in Hathras, but in view of the recent adoption of a special system in that place, no just inference can yet be drawn. In Etawah, Jhansi and Mau Ranipur there were large replenishments of stock; in Jhansi the severe frost incited the *baniyas* to attempt to create a corner in grain.

In towns where through trade seems to be hampered suitable orders have been issued; *e.g.* in Nagina, Dhampur and Tilhar where 50 per cent., 80 per cent. and 86 per cent. respectively of the gross tax on wheat was refunded.

In many places where the average is low the fact is explained either by the plague reducing imports and causing the partial desertion of the town, or by an increased export. In Brindaban, a religious city, conditions are exceptional; in Kosi only rice is taxed; in Kunch gram was exempted from taxation during the year, and in Saharanpur rice. In Ghaziabad only rice is now taxed. There has been a considerable fall in Budaun which is not explained and needs attention. In Gorakhpur, Gonda, Bahraich and Nanpara, the very low incidences of the year before have been improved, but in none of these trans-Gogra municipalities is there any approach to the full consumption of the standard.

Sugar.—The average consumption of unrefined sugar rose from 16 to 19 sers, but that of refined fell from 15 to 10 sers: the result is an appreciable fall. The crop was not a good one. Reduced to terms of unrefined sugar the consumption was 49 sers against 61. The variation from town to town is enormous. The figures range from 14 sers in Gorakhpur and 21 in Fyzabad, to 104, 116 and 122 in Etah, Khurja and Aligarh. But the variations of the year before were very much greater. In Khurja, Etah, Etawah, Banda, Mau Ranipur and Kunch, which were noticed last year, reduction has taken place and the same has occurred in Agra, Chandausi and Mirzapur. In Hathras the apparent fall from 220 sers to 4 is due to the abolition of the duty during the year. Aligarh has for eight years reported a high figure and the board has been instructed to enquire into the matter; this is already being done in Agra where the classification is defective; and is needed at Khurja and Etah also. In Anupshahr an inadequately explained increase from 65 to 95 sers has taken place. In Gorakhpur the sugar incidence is probably low for the same reason as the grain incidence. Fyzabad and Deoband have refining industries which render an octroi on sugar unsuitable and direct taxation has been suggested for both places. In other towns as a rule the consumption has not varied greatly from that of the previous year.

Oil and oilseeds.—The provincial average fell from 4 to 3 sers, but the incidence was 5 sers or more in 16 municipalities as compared with 11 in 1903-4. The use of kerosine oil spreads, and oil or oilseeds, or both, are steadily being removed from schedules. This was done in Saharanpur and Sandila, and may be necessary at Nagina, Hathras and other places.

Other articles.—Tobacco and metals as usual have few variations from the average except in the seven or eight towns where consumption has always been high. The figures for cloth have improved in Azamgarh and Lalitpur. Elsewhere, as a rule, the consumption has remained steady near the figure of the year before. In Nagina the excessive refunds

on native cloth may necessitate the removal of some cloths from the schedule. The returns of Mirzapur and several other places point to much through trade. But generally it is clear that refunds are freely given. In Farrukhabad metals remained under taxation during the year but have since been exempted. The mention of the exemption made last year was premature.

Receipts from taxes other than octroi.

14. Taxes other than octroi yielded an income of Rs. 12,51,352—a sum larger by Rs. 1,05,454 than in the year before. The servants' tax was abolished in Naini Tal; collections of water rate in Agra were not good; and the fairs at Hardwar were small: there were thus decreases of Rs. 8,267, Rs. 4,168, and Rs. 3,041 from servants' tax, water rate, and pilgrim tax. The new house taxes in Allahabad (Rs. 42,925) and Meerut (Rs. 14,924) were partly balanced by a correction of accounts in Cawnpore which transferred Rs. 6,808 from taxes to rents, and by lower collections in Naini Tal. The tax on professions and trades brought in Rs. 11,761 more than in 1903-4 owing to direct taxes being substituted for octroi on grain in Ghaziabad and Hapur, on cloth in Etah, and on sugar in Hathras. Tolls gave an increase of Rs. 10,806, due mainly to better receipts from the Jumna bridge at Agra and to a revision of the rate of tolls in Naini Tal. From the tax on circumstances and property the receipts rose by Rs. 2,345, owing to the raising of the maximum tax in Tanda. Lastly the terminal taxes and tolls at Cawnpore gave a welcome addition of Rs. 41,310 in Cawnpore, with a return of better seasons and a diminution of plague.

Incidence of taxation.

15. The incidence of taxation rose from Re. 1-4-9 to Re. 1-7-0 per head. The causes of variation are shown in detail in paragraphs 12 and 14. Octroi, the tax on trades and professions, and tolls all brought in a large additional income: particular cases of noticeable increase are the Cawnpore terminal toll and tax, and the house tax in Allahabad and Meerut. The highest figures, as usual, occurred in Naini Tal and Mussoorie, *viz.* Rs. 7-12-0 and Rs. 7-14-3, nearly the same as in the previous year.

Receipts from sources other than taxation.

16. The income derived from sources other than taxation was considerably in excess of that of the previous year; abnormal items being excluded, the principal changes were these—

	Rs.
Realizations under special Acts	+ 4,959
Rents	+ 52,214
Sale of land	— 9,701
Conservancy	— 29,549
Markets	— 8,925
Sale of water	— 22,980
Interest on investments	— 10,114
Miscellaneous	+ 13,100

The first item is merely made up of the usual growth of license fees. In rents there has been a general rise, most noticeable in Allahabad and Cawnpore, and due in part in the latter place to transfers to this head of receipts formerly wrongly shown as taxation and as market dues. The receipts from sale of land are always variable. The fall in conservancy receipts is mainly nominal, a decrease of Rs. 18,225 in Shahjahanpur being due to a change in the system of account. But real falls of Rs. 9,374 and Rs. 4,483 occurred in Saharanpur and Allahabad; in the former some advance receipts had been collected in the previous year. Markets on the whole were more productive; but the change in the Cawnpore account already mentioned overbalanced the small increases elsewhere. The improved sales of water, Rs. 4,045 in Cawnpore, Rs. 6,778 in Allahabad, and Rs. 11,554 in Lucknow are very satisfactory. The decrease in interest comes mainly in Cawnpore (Rs. 7,499), which spent its temporarily invested drainage loan. In the miscellaneous head the only important sum is a rise of Rs. 5,487 in Benares, due to the sale of a pump to Lucknow.

Contributions and special grants from Government.

17. The most important grant made during the year was the 3 lakhs contributed by the Imperial Government for the drainage of Lucknow. The special grants made by the Provincial Government were Rs. 5,000 to Cawnpore for making a road through the Queen's Park, Rs. 8,860 to Hardwar to make roads there for pilgrims, and Rs. 20,000 to Mussoorie in completion of the subsidy for improving the Landaur bazar. The Government also gave Rs 3,62,753 to municipalities and notified areas in relief of the police charges. Almost all of this was spent, the detail of the objects of expenditure being as follows:— upon plague measures, Rs. 1,20,838; upon sanitary improvements including pavements and wells, Rs. 40,294; upon conservancy reforms, Rs. 47,771; upon drains, Rs. 80,963; in repayment of loans, Rs. 11,890; upon education. Rs. 3,718; upon police outposts, Rs. 12,435; and in medical charges, Rs. 694. Where the money was not spent, it was in general reserved as a precaution against the outbreak of plague, or was marked for drains, pavements or other works that were not finished before the end of the year. Only a very small portion has not been accounted for, and the ten boards that have failed in this respect have been warned to complete their undertakings during the current year.

Loans.

18. All the loans taken during the year were borrowed from the Government. Agra took the remainder of its intercepting sewer loan, and sums of Rs. 32,000 and Rs. 25,000 for extending the clear-water reservoir and making a fifth filter. Cawnpore received a lakh for a second rising main and a new filter. Mirzapur and Fyzabad borrowed Rs. 55,000 and Rs. 50,000 to begin their drainage projects. Bareilly obtained Rs. 40,000 for a market, Almora Rs. 5,000 for finishing its water-works, and Dehra Rs. 15,000 to complete the loan for its drainage works. In some cases the loan money was not fully utilized during the year.

Expenditure.

19. The most important variations of expenditure occurred under the following heads:—

	Rs.		Rs.
General administration ..	+28,957	Education ...	+26,854
Police	+22,477	Contributions ...	+46,765
Water-supply ...	+32,283	Interest	+11,897
Drainage	+2,41,422	Discount	−20,000
Conservancy ...	−16,233	Plague charges ...	+37,662
Markets	+10,523	Fairs	−71,099
Public gardens ...	+12,167	Miscellaneous ...	+50,834
Public works Buildings ...	+7,045	Sinking funds ...	+17,531
Public works Roads ...	+13,003	Repayment of loans ...	−3,45,631
Public works Stores ...	−11,226	Advances	−21,616

The decreases may be explained first. Cawnpore had in the year before repaid 3 lakhs of a Government loan and paid a large discount to the bank for a loan in the open market. In the year 1904-5 Meerut, Naini Tal and Agra made lower payments both in interest and repayment: the first two repaid on the 31st March 1904 instalments of loans due on the 1st April 1904, and Agra repaid in 1903-4 a loan of Rs. 39,000 which was not required. The decreases in those places in payment of interest were more than replaced by the higher payments of Benares and Cawnpore; while the latter was liable also for payment of the full sinking fund charges of the new loan. The fall in fair charges occurred solely in Hardwar, which had a Kumbh Mela in the year before. The decrease in "advances" merely indicates that most places had made their permanent advances in the year before. The diminution in conservancy outlay does not denote any falling off in sanitation. Cawnpore completed its tramway and was able to reduce its establishment; Shahjahanpur changed its form of trench accounts, and no longer shews its payments to sweepers. These two places account for a decrease of Rs. 62,533. In fact, in general there was an expansion of outlay, particularly in Naini Tal, Bareilly, Moradabad, Jhansi, Pilibhit and Agra. The public works expenditure in the whole

province varied little; there were small ups and downs in many places. But the only noticeable works carried out were town halls at Mussoorie and Bareilly, and a new road to open up part of Cawnpore; in Allahabad road renewals were started upon a regular and more expensive scale; in Mirzapur much had to be done to the roads to facilitate the drainage works. The great decrease in cost of stores is noteworthy, the largest individual decrease is one of Rs. 6,692 in Lalitpur.

The general administration charges increased in nearly all towns, as paid secretaries were appointed, salaries were revised and new posts created. The rise in police charges was caused mainly by improvements in housing the police; Lucknow, Jhansi, Moradabad and Khurja contributing most of the increase. Bareilly completed its market and Saharanpur built a meat market. The extra cost of gardens was incurred in Budaun on a garden round the Queen Victoria Memorial, and in Cawnpore on a road through a park. Contributions to cantonments, for their share of octroi revenue, rose largely in Lucknow, Meerut, Jhansi, Cawnpore, Fyzabad, Benares and Bareilly.

Other aspects of municipal expenditure which may be noted are the continuous increase in collection and lighting charges (the latter particularly in Bareilly, Jhansi and Benares), and the cost of surveys in Benares and Lucknow for drainage works.

Water and drainage works.

20. The expenditure on water-works shown in the accounts was Rs. 5,27,134, of which all but Rs. 25,570 was incurred in the eight large towns that have large installations. A full account of the year's work in those towns has been given in the Sanitary Engineer's tenth annual report. Besides those places Almora spent Rs. 7,774 from a loan and its own funds, and Rs. 3,000 from subscriptions (not shown in the accounts) in completing its supply.

On drainage and sewerage in all Rs. 9,44,918 was spent. Rs. 7,44,637 of this was incurred in the eight large towns; Cawnpore, Rs. 3,72;314; Benares, Rs. 1,84,536; Lucknow, Rs. 97,832 and Agra, Rs. 53,154 finding the greatest part. The work done at Cawnpore was the completion of the main sewers, and the construction of the branch sewers with 28 latrines and pail depôts connected with them. At Benares the main sewer and branch sewers were nearly completed with their latrines and pail depôts, a further large area was provided with surface drains, and an experimental septic tank latrine was constructed. In Lucknow the chief work carried out was the Maulviganj drain, a portion of the general drainage scheme. Progress in working out the full scheme was delayed by difficulties in getting a competent engineer. In Agra the works commenced in the previous year advanced almost to completion.

Of the 2 lakhs spent in other places, the most important items were in Mirzapur (Rs. 23,789), where a beginning has been made with a large project; in Farrukhabad (Rs. 18,852), where the works in Farrukhabad itself were completed and a scheme for Fatehgarh was sanctioned; in Budaun (Rs. 10,453), where the Ganda nala was repaired; and in Kosi (Rs. 9,019) which completed its main drain. Dehra, Deoband, Chandausi and Fyzabad also commenced their large drainage projects. The idea of a proper system of drainage has been taken up in a large number of towns, and is hindered only by the inadequacy of the engineering staff at the Government's disposal for the purpose. But the grant made in relief of the police charges enabled many boards to carry out useful small works during the year.

Education.

21. The expenditure rose by Rs. 26,854 to Rs. 2,65,680. The number of schools, aided and managed, increased from 732 to 820, and the scholars from 47,558 to 50,340. The expenditure, not including the cost of construction and repair of school buildings but including contributions to district boards, is, as last year, 4·7 per cent. of the net income.

The substantial rise, *viz.* 88, in the number of schools, in which municipal boards have a direct interest, is satisfactory. Exceptional additional charges were incurred in Sitapur, which spent Rs. 7,000 on the construction of a middle vernacular school; in Lucknow, which extended its patronage during the year to 13 new schools and raised its 2 anglo-vernacular upper primary schools to the status of middle schools; and in Shahjahanpur, which spent some large sums on enlarging its middle school and in improving its primary schools. Sultanpur also spent some Rs. 1,200 on the construction of a school.

Vaccination.

22. The work of vaccination was seriously affected by plague in Benares, Hathras and Kosi, and generally throughout the province. The number of successful primary vaccinations fell, both absolutely and in proportion to population. But in view of the plague the results may be considered satisfactory. The returns for some places, *e.g.* Mirzapur, Kashipur and Deoband, seem open to question. The work needs attention (mainly in the direction of operations on infants) in Benares, Bareilly, Shahjahanpur, Chandausi, Lakhimpur, Koil, Anupshahr, Lalitpur, Cawnpore, Allahabad, Ghazipur, Dhampur and Rae Bareli.

Vital statistics.

23. The number of births recorded fell from 129,671 to 128,182, and of deaths from 171,129 to 166,626. Such decline in the death-rate as there was is due to comparative freedom from small-pox and cholera; infantile mortality also was less. On the other hand, malarial fever and plague were very deadly. No fewer than 15 towns had death-rates of over 70 per mille; Kosi (149·82), Brindaban (107·41), Ujhani (95·36), Mawana (91·67), Muttra (90·14), Atrauli (81·28), Najibabad (80·95), Deoband (79·59), Fatehpur (77·90), Chandausi (77·59), Aligarh (77·52), Soron (76·47), Hathras (74·99), Anupshahr (73·36) and Jalesar (72·14). The continuous excess of deaths over births since the last census has been very marked in several of the larger towns, and has afforded the boards concerned a lesson of the necessity for continued sanitary reform.

The chief cause of the excessive death rates has been the plague. Only in Lucknow, Fyzabad and Naini Tal, was any considerable diminution of plague expenditure possible; all over the province and in particular in the Rohilkhand and Agra divisions, the cost of combating the epidemic rose. Mirzapur, Bareilly, Agra and Allahabad were specially affected, the extra expenditure beyond that of the previous year in the last named town being as much as Rs. 20,324.

Investments.

24. The Hathras board invested in Government paper Rs 16,000, the discharge value of its Cawnpore-Achnera Railway debentures. It also sold Rs. 15,000 worth of railway debentures to provide funds for a drainage scheme. For similar purposes Kosi sold out Rs. 7,000 worth of Government promissory notes, and Farrukhabad sold Rs. 10,000. Sitapur, in order to find money for the construction of drains and of a middle vernacular school, sold Rs. 4,000 worth of Government notes. Lakhimpur, by reason of an outbreak of plague and the depletion of its balance, was compelled to trench on the savings laid up for a drainage scheme and sold a Government promissory note of Rs. 5,000.

Finances of indebted municipalities.

25. A brief account of the financial condition of each municipality which is in debt to the Government is given below, in accordance with the letter of the Government of India, no. 138, dated the 16th August 1898.

Agra.—During the year the loan liabilities were increased by Rs. 1,02,000. But the gross octroi receipts rose by Rs. 34,000 and the board received an instalment (Rs. 50,000) in part satisfaction of its claim against the Military department and a grant (Rs. 28,000) from the Local Government to cover the police charges. On the other hand, its expenditure on public works rose by Rs. 41,000, on conservancy by Rs. 5,000 and on plague by Rs. 8,000. At the end of the year it had the large current balance of Rs. 90,000. Much of this will be needed

for further improvements to the water-works and for other sanitary works. But it has a large claim on account of the cantonment water-supply, regarding which an arrangement was come to after the year closed. Its financial position is quite satisfactory.

Aligarh.—The board had at the close of the year a cash balance of over Rs. 36,000 and it has been suggested to it that its loan should be paid off in the lump.

Allahabad.—The board received large permanent additions to its income by the new house tax and by the total relief from police charges. Its receipts should now be more than equal to its normal expenditure if it is possible to economize in the matter of plague charges. The board is about to undertake improvements and renewals in the water supply and to take up the larger question of drainage; for these objects it is incurring further liabilities which will leave it no large margin of assets.

Almora.—The financial position is sound. Loan charges are small and easily covered by the amount of the relief from police charges.

Bareilly.—Owing to a severe epidemic of plague the finances of the board, which up to August 1904 were in an exceptionally flourishing condition, received a serious set-back and the year ended with a deficit balance. It will be necessary to exercise careful economy during the current year, till a sufficient working balance is in hand. But the loan is a very small one compared to the income of the place and there is no financial difficulty before the board.

Benares.—The board will be able to discharge its present loan liabilities but there is reason to view the financial position with anxiety. Allowing for payments due to be made, the board had at the end of the year a balance not more than sufficient for one month's normal expenditure. Its budget for the current year contains no provision for continuing the drainage works from revenue, and no margin within which further loan charges could be incurred, if the works were carried out from capital. But further drainage works and improvements in the water-works at considerable cost are necessary for the adequate equipment of the city.

Cawnpore.—Allowing for extraordinary items, the income of the year was well above the charges. If the main sources of the board's revenue are not subjected to violent fluctuations and the anticipated economies in conservancy outlay are realized, the financial position of the board will remain sound. The board, it is true, has since had to incur a further loan. But its income from taxation during the year, though much improved, was still some Rs. 44,000 below the record figures of 1901-2. It is therefore capable of some further expansion. A substantial balance of Rs. 80,000 was in hand at the end of the year.

Dehra.—The board's income is improving and it has still a large balance. Its financial position is stable, and it is being granted a further loan.

Fyzabad.—The financial position is satisfactory. The proceeds of the tax which has been imposed from the 1st April 1905 on pilgrims entering Ajodhya at the three festivals, together with the amount saved to the board by its relief from police charges, will make the discharge of its liabilities an easy matter.

Kashipur.—The financial position continues satisfactory.

Lucknow.—The financial position of the board was remarkably improved during the year. It received a contribution from the Imperial Government of 3 lakhs intended for the drainage of the city, and one of Rs. 56,265 from the Local Government in relief of the police charges. It added over Rs. 44,000 to its net octroi income by raising the rates of duty and continuing an adequate supervision, and over Rs. 14,000 to its income from water; while its expenditure on plague was reduced by Rs. 5,084. On the other hand, its conservancy outlay rose by Rs. 6,215, and its octroi payment to the cantonment rose by Rs. 12,858. The

very large closing balance will all be needed for the drainage project and other improvements.

Meerut.—A partial enhancement of octroi rates resulted in an increase of Rs. 15,000 in income. This with the newly imposed house tax and the relief from police charges has released the board from its former embarrassments. The financial position is now free from anxiety.

Mirzapur.—The board has a large balance but its necessities are also great. An accurate estimate of the eventual cost of the sewerage works that have been approved is still being made (some changes were found necessary after the loan had been sanctioned) and the precise amount of liability is not yet known. The board however is examining its resources and there is at present no anxiety.

Mussoorie.—There is no present apprehension regarding the board's position but that position will be affected by the recently sanctioned hydro-electric water-supply and lighting scheme. This is being carried out from a loan, the charges of which are to be met from extra taxation and from the contemplated sale of electricity. The year closed with a balance of Rs. 42,875, but of this nearly Rs. 18,000 was part of a grant for the special purpose of improving the sanitation of the Landaur bazar.

Muzaffarnagar.—The receipts considerably exceeded the expenditure though the latter was on an adequate scale. The board had a large balance in hand at the close of the year, and the financial position is sound.

Naini Tal.—The year's receipts were good, and excluding the unspent portion of a special grant, the balance at the close of the year was over Rs. 27,000. The board will shortly have to incur a further debt to meet the cost of a meat and vegetable market. For the repayment of this it may be necessary to consider possible sources of additional income.

General results.

26. The year was remarkable for severe outbreaks of plague in Bareilly, Aligarh, Muttra and the smaller municipalities of the Rohilkhand, Meerut and Agra divisions; the disease recurred also with some severity in Benares, Ballia and other towns that had suffered before. But the year in general was one of prosperity and full income in all places, the receipts being materially helped by the higher octroi rates allowed. The energies of the boards were devoted to drainage works, water-supply, new markets and roads, and to the revision and re-outfitting of the sanitary conservancy. In Ballia the beginnings of an entire new town were made, as the old one is being washed away.

It is a matter of regret that the progress made with almost all the bigger projects was not up to expectations, the explanation being that the Sanitary Engineer to Government has more work to look after than one man can see to.

The relief from police charges, total to the towns having large drainage works in hand, and partial to the rest, as already mentioned, gave boards funds, which were generally well used, for improved sanitation. A dozen or more boards, including some in the larger cities, were advised in reviews of the year's work to use more of their balances in works of improvement. In several municipalities the reports indicate that conservancy arrangements might be made better.

In six or seven outlying towns the boards displayed a general lack of interest which required notice. But the special work over which more supervision is needed in many places—fully one quarter of the whole number—is the octroi taxation. In a few towns refunds are not complete; in several the incidences of consumption are open to great criticism, and in the rest the control over collections is inadequate. It is however fair to observe that of the three serious embezzlements of the year—in Lucknow, Sitapur and Mawana—only one occurred in connection with octroi.

The Examiner of Local Fund Accounts notices a continued improvement; but the record of the boards' property is still incomplete in several cities, and ten boards are named for bad accounts.

The form of the annual reports is as a rule better than it was, and recent orders may, it is hoped, bring the characteristics of a good report more clearly before the boards.

ORDER—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions, United Provinces, for information and communication to the chairmen of the municipal boards and the presidents of the notified area committees in their respective divisions.

Ordered also that a copy of this resolution be published in the *United Provinces Government Gazette* for general information.

By order &c.,

J. W. HOSE,

Secretary to Government, United Provinces.

Abstract of Statement No. I, showing the constitution of municipal boards (1904-1905).

Number of municipalities under Act I of 1900	89	(*b*) Elected	939
Population within municipal limits ...	31,11,583	(*c*) Nominated	155
Number of towns of which the municipal boards are—		Of the above—	
(*a*) Elected	0	(*d*) Officials	295
(*b*) Elected and appointed ...	88	(*e*) Non-officials	954
(*c*) Appointed	1	(*f*) Europeans	238
Aggregate number of members of municipal boards—		(*g*) Natives	1,011
(*a*) *Ex officio*	155		

Abstract of Statement No. II, showing the system of taxation in force, and giving the provincial totals of income (1904-1905).

System of taxation.	Municipalities.
(*a*) Octroi in force in	76
(*b*) Tax on houses and lands in force in...	18
(*c*) Tax on animals and vehicles in force in	20
(*d*) Tax on professions and trades in force in...	55
(*e*) Tolls on roads and ferries in force in	7
(*f*) Water-rate in force in... ...	5
(*g*) Conservancy (including scavenging and latrine) rate in force in ...	4
(*h*) Servants' tax in force in ...	0
(*i*) Tax on lake frontage and boats in force in	1
(*j*) Tax according to circumstances and property in force in ...	6
(*k*) Terminal tax in force in ...	1
(*l*) Terminal toll in force in ...	1
(*m*) Tax on animals for slaughter in force in	1
(*n*) Mooring tax in force in ...	1
(*o*) Pilgrim tax in force in ...	1

Total income.	Rs.
(*a*) Octroi, class I	16,79,171
Ditto II	1,98,930
Ditto III	1,76,661
Ditto IV	2,40,600
Ditto V	1,73,841
Ditto VI	76,321
Ditto VII	5,00,872
Ditto VIII	1,33,658
Composition for octroi ...	29,615
(*b*) Tax on houses and lands ...	2,38,162
(*c*) Tax on animals and vehicles ...	55,252
(*d*) Tax on professions and trades ...	1,52,715
(*e*) Tolls on roads and ferries ...	1,28,634
(*f*) Water-rate	2,79,166
(*g*) Conservancy (including scavenging and latrine) rate ...	45,260
(*h*) Servants' tax	87
(*i*) Tax on lake frontage and boats ...	964
(*j*) Tax according to circumstances and property	31,039
(*k*) Terminal tax	2,24,414
(*l*) Terminal toll	58,392
(*m*) Tax on animals for slaughter ...	7,321
(*n*) Mooring tax	230
(*o*) Pilgrims' tax	29,716
Realizations under special acts ...	1,08,915
Revenue derived from municipal powers apart from taxation	10,09,581
Grants and contributions (for general and special purposes)	8,06,266
Miscellaneous	1,23,809
Extraordinary and debt	4,45,602
Total income of the year, excluding opening balance	69,55,194
Total income of the year, including opening balance	89,37,987

	Rs. a. p.
Incidence of taxation per head of population	1 7 0
Incidence of income per head of population	2 3 9

Abstract of Statement No. III, giving the provincial totals of expenditure (1904-1905).

	Rs.
General administration and collection charges.	
(*a*) Office establishment, inspection, honorary magistrates' establishment	2,83,908
(*b*) Collection of taxes (including bonded warehouses, establishments, purchase of account-books, money-boxes, repairs to outposts, &c.) ...	4,10,624
(*c*) Collection of tolls on roads and ferries, &c.	20,156
(*d*) Survey of land	21,981
(*e*) Refunds	5,376
(*f*) Pensions and gratuities ...	6,274
Public safety.	
(*a*) Fire (establishment, purchase of fire engines, buckets, repairs, &c.)	4,923
(*b*) Lighting (establishment, purchase of lanterns, oil, repairs, &c.) ...	1,88,558
(*c*) Police (establishment, purchase of clothing, repairs, &c.) ...	5,45,920
(*d*) Rewards for the destruction of wild animals and snakes ...	2,454
Public health and convenience.	
(*a*) Water-supply { Capital outlay, establishment, repairs, &c. ...	5,27,134
(*b*) Drainage ... { Capital outlay, establishment, repairs, &c. ...	9,44,918
(*c*) Conservancy (including road cleaning and watering) and latrines ...	12,12,258
(*d*) Hospitals and dispensaries ...	1,67,340
(*e*) Vaccination	23,094
(*f*) Markets and slaughter-houses ...	87,683
(*g*) Pounds	19,289
(*h*) Dâk bungalows and saráis ...	16,052
(*i*) Arboriculture, public gardens, and experimental cultivation ...	60,988
(*j*) Veterinary charges	1,978
(*k*) Registration of births and deaths ...	7,530
(*l*) Public works	7,10,324
Public instruction	2,65,680
Contributions	2,00,517
Miscellaneous.	
(*a*) Interest on loans. { For previous years	22,500
{ For current year ...	3,43,485
(*b*) Actual cost of work done for private individuals ...	3,354
(*c*) Discount	*Nil.*
(*d*) Miscellaneous	4,49,817
Extraordinary and debt.	
(*a*) Investments	*Nil.*
(*b*) Payments to Sinking Fund ...	26,297
(*c*) Repayments of loans	2,04,081
(*d*) Advances	23,601
(*e*) Deposits	9,498
Total expenditure ...	68,17,592
Closing balance ...	21,20,395
GRAND TOTAL ...	89,37,987

STATEMENT No. I.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1905.*

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
MEERUT.	Dehra Dún	1	Dehra ...	Act I of 1900.	24,039	3	1	*13	17	3	14	8	9
		2	Mussoorie ...		14,689	...	3	*12	15	4	11	13	2
	Saháranpur ...	3	Saháranpur ...		66,254	3	1	*13	17	3	14	5	12
		4	Hardwár Union		25,597	3	1	*13	17	3	14	2	15
		5	Deoband ...		20,167	1	1	*9	11	3	8	2	9
		6	Roorkee ...		14,197	2	1	*10	13	2	11	3	10
	Muzaffarnagar ...	7	Muzaffarnagar...		23,444	1	2	*9	12	4	8	3	9
		8	Kándhla ...		11,563	1	2	*9	12	3	9	2	10
		9	Kairána ...		19,304	1	2	*9	12	3	9	2	10
	Meerut ...	10	Meerut ...		78,740	2	3	*16	21	4	17	4	17
		11	Ghaziabad ...		11,275	...	2	*10	12	3	9	2	10
		12	Hápur ...		17,796	1	1	*10	12	3	9	2	10
		13	Sardhana ...		12,467	...	2	*10	12	3	9	2	10
		14	Mawána ...		9,207	1	1	*7	9	3	6	2	7
	Bulandshahr ...	15	Bulandshahr ...		18,959	...	2	*7	9	3	6	2	7
		16	Anúpshahr ...		8,601	...	2	*7	9	3	6	2	7
		17	Khurja ...		29,277	1	2	*10	13	3	10	1	12
		18	Sikandrabad ...		18,290	...	2	*7	9	3	6	2	7
	Aligarh ...	19	Koil (Aligarh)		70,434	2	2	*13	17	3	14	4	13
		20	Háthras ...		42,578	2	2	*13	17	3	14	2	15
		21	Atrauli ...		16,561	1	2	*10	13	4	9	2	11
		22	Sikandra Rao ...		11,372	1	2	*9	12	3	9	2	10
			Divisional Total	...	5,64,811	26	39	226	291	69	222	69	222

* Includes chairman.

The joint or senior assistant magistrate is an *ex officio* member of every board.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March* 1905—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
AGRA.	Muttra ...	23	Muttra ..	Act I of 1900.	57,114	1	3	*13	17	4	13	2	15
		24	Brindaban ...		22,717	...	3	*10	13	4	9	3	10
		25	Kosi ...		9,565	1	1	*10	12	3	9	2	10
	Agrá ...	26	Agra† ...		1,65,981	2	*3	16	21	3	18	4	17
		27	Firozabad ...		16,849	...	2	*10	12	3	9	2	10
	Farrukhabad ...	28	Fatehgarh-*cum*-Farrukhabad.		63,278	2	2	*13	17	4	13	3	14
	Mainpuri...	29	Mainpuri ...		19,000	2	1	*9	12	3	9	2	10
	Etáwah ...	30	Etáwah ...		42,570	1	2	*11	14	3	11	4	10
	Etah ...	31	Etah ...		8,796	1	2	*9	12	3	9	1	11
		32	Soron ...		12,175	...	2	*7	9	3	6	1	8
		33	Kásganj ..		19,686	1	2	*9	12	3	9	1	11
		34	Jalesar ...		14,348	1	1	*7	9	3	6	1	8
			Divisional Total	...	4,52,079	12	24	124	160	39	121	26	134
ROHILKHAND.	Bareilly ...	35	Bareilly† ...	Act I of 1900.	1,17,380	3	*4	18	25	4	21	4	21
	Bijnor ...	36	Bijnor ...		17,583	2	1	*9	12	4	8	2	10
		37	Chándpur ...		12,586	2	1	*9	12	2	10	1	11
		38	Dhámpur ...		7,027	...	1	*10	11	2	9	1	10
		39	Nagína ...		21,412	2	1	*9	12	3	9	2	10
		40	Najíbabad ...		19,568	1	1	*9	11	3	8	2	9
	Budaun ...	41	Budaun ...		39,031	2	1	*10	13	3	10	2	11
		42	Ujháni ...		7,917	1	1	*7	9	3	6	2	7
		43	Sahaswán ...		18,004	1	2	*10	13	3	10	2	11

*Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March* 1905—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
ROHILKHAND—(*concluded*).	Moradabad	44	Moradabad† ...	Act I of 1900.	75,128	2	*3	13	18	4	14	4	14
		45	Chandausi ...		25,711	1	1	*9	11	1	10	1	10
		46	Amroha ...		40,077	1	2	*10	13	2	11	1	12
		47	Sambhal ...		39,715	1	2	*10	13	2	11	1	12
	Sháhjahán-pur ...	48	Sháhjahánpur...		73,544	3	1	*13	17	3	14	3	14
		49	Tilhar ...		19,091	2	1	*9	12	3	9	2	10
	Pilibhít ...	50	Pilibhít ...		33,490	2	1	*10	13	3	10	3	10
		51	Bisalpur ...		9,851	2	1	*10	13	5	8	1	12
			Divisional Total	...	5,77,115	28	25	175	228	50	178	34	194
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	Act I of 1900.	1,72,674	6	1	*22	29	4	25	9	20
	Fatehpur...	53	Fatehpur ...		19,281	2	1	*9	12	3	9	1	11
	Bánda ...	54	Bánda ...		22,565	1	1	*13	15	3	12	2	13
	Allahabad	55	Allahabad† ...		1,59,545	5	*2	21	28	8	20	9	19
	Jhánsi ...	56	Jhánsi† ...		47,881	2	*4	10	16	4	12	4	12
		57	Lalitpur† ...		11,560	8	*4	...	12	4	8	1	11
		58	Mau Ránipur ...		17,231	2	1	*9	12	4	8	2	10
	Jalaun ...	59	Orai† ...		8,458	...	*3	6	9	3	6	1	8
		60	Kálpi† ...		10,139	...	*4	6	10	4	6	2	8
		61	Kunch† ...		15,888	...	*3	6	9	3	6	1	8
			Divisional Total	...	4,85,222	26	24	102	152	40	112	32	120
BENARES.	Benares ...	62	Benares† ...	Act I of 1900.	2,04,373	5	*2	24	31	5	26	3	28
	Mirzapur...	63	Mirzapur ...		66,071	3	1	*13	17	4	13	6	11
	Jaunpur ...	64	Jaunpur ...		42,771	2	2	*13	17	4	13	2	15
	Gházipur...	65	Gházipur ...		39,429	2	2	*13	17	3	14	2	15
	Ballia ...	66	Ballia ...		15,278	2	1	*10	13	5	8	3	10
			Divisional Total	...	3,67,922	14	8	73	95	21	74	16	79

* Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked†.

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1905*—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
GORAKHPUR.	Gorakhpur	67	Gorakhpur ...	Act I of 1900.	63,377	4	1	*16	21	2	19	1	20
	Azamgarh	68	Azamgarh ...		18,835	2	1	*9	12	3	9	2	10
			Divisional Total	...	82,212	6	2	25	33	5	28	3	30
KUMAUN.	Almora ...	69	Almora ...	Act I of 1900.	7,007	2	1	*10	13	3	10	4	9
	Naini Tál	70	Naini Tál† ...		14,220	3	*3	5	11	3	8	8	3
		71	Káshipur ...		12,023	...	2	*10	12	3	9	2	10
			Divisional Total	...	33,250	5	6	25	36	9	27	14	22
LUCKNOW.	Lucknow...	72	Lucknow† ...	Act I of 1900.	2,40,649	5	*3	24	32	4	28	7	25
	Unao ...	73	Unao ...		13,109	...	2	*10	12	3	9	2	10
	Rae Bareli	74	Rae Bareli ...		15,880	2	1	*10	13	3	10	3	10
	Sítapur ...	75	Sítápur ...		18,954	1	2	*10	13	3	10	2	11
		76	Khairabad ...		13,774	...	1	*10	11	2	9	2	9
	Hardoi ...	77	Hardoi ...		12,174	2	1	*10	13	3	10	2	11
		78	Sháhabad ...		20,036	1	2	*10	13	3	10	2	11
		79	Sándila ...		16,843	1	2	*10	13	3	10	2	11
	Kheri ...	80	Lakhimpur ...		10,110	*2	1	9	12	4	8	2	10
			Divisional Total	...	3,61,529	14	15	103	132	28	104	24	108

* Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked†

STATEMENT No. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1905—(concluded).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
FYZABAD.	Fyzabad	81	Fyzabad ...	Act I of 1900.	65,082	3	1	*14	18	2	16	2	16
		82	Tánda ...		19,853	...	2	*11	13	3	10	2	11
	Gonda ...	83	Gonda ...		15,811	2	1	*10	13	4	9	2	11
		84	Balrámpur ...		16,723	*2	1	9	12	3	9	1	11
	Bahraich	85	Bahraich ...		27,304	1	2	*11	14	5	9	3	11
		86	Nánpára ...		10,601	1	2	*10	13	3	10	1	12
	Sultánpur	87	Sultánpur ...		9,550	2	1	*11	14	5	9	4	10
	Partábgarh	88	Bela (Partábgarh).		8,041	11	1	*1	13	5	8	3	10
	Bara Banki	89	Nawábganj (Bara Banki).†		14,478	2	*1	9	12	4	8	2	10
			Divisional Total	...	1,87,443	24	12	86	122	34	88	20	102
			GRAND TOTAL*	...	31,11,583	155	155	939	1,249	295	954	238	1,011

* Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked†.

STATEMENT No. II.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	38,685	23,046	1,014	2,067	2,318	1,503
		2	Mussoorie ...	51,721	...	...	...	...	...
	Saháranpur	3	Saháranpur ...	56,115	29,509	3,239	3,113	6,708	7,768
		4	Hardwár Union	8,639	20,550	564	1,390	2,379	704
		5	Deoband ...	27,906	6,503	586	674	2,690	1,020
		6	Roorkee ...	8,632	8,009	1,090	1,150	990	723
	Muzaffarnagar.	7	Muzaffarnagar...	10,068	11,018	186	1,258	1,218	1,497
		8	Kándhla ...	3,191	3,777	320	307	353	265
		9	Kairána ...	8,726	7,961	552	846	277	465
	Meerut ...	10	Meerut ...	4,664	84,008	5,883	7,681	11,374	9,459
		11	Gháziabad ...	9,253	3,716	612	319	1,090	410
		12	Hápur ...	14,342	6,808	449	771	2,391	1,463
		13	Sardhana ...	3,218	6,360	383	407	669	889
		14	Mawána ...	*56	...	...	...	...	...
	Bulandshahr	15	Bulandshahr ...	8,728	11,822	...	1,208	1,544	821
		16	Anúpshahr ...	3,556	3,877	...	510	402	206
		17	Khurja ...	9,265	19,266	...	1,010	2,943	1,096
		18	Sikandrabad ...	12,129	9,963	...	655	2,059	890
	Aligarh ...	19	Koil (Aligarh)	29,006	47,450	9,737	2,852	4,697	3,364
		20	Háthras ...	26,140	18,674	...	1,174	696	2,595
		21	Atrauli ...	9,273	8,835	433	339	362	338
		22	Sikandra Rao...	4,376	5,838	1,150	376	325	256
			Divisional Total	3,47,689	3,36,990	26,198	28,107	45,485	35,732

* The difference of Rs. 227 is due to an embezzlement by the late octroi superintendent.

of Agra and Oudh during the year ending the 31st March 1905.

6

Municipal rates and taxes.

Octroi (*a*).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
(*f*)	(*g*)	(*h*)	(*i*)	Total.							
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,396	10,128	2,223	...	43,695	...	...	...	...	...	...	2,069
...	...	...	...	...	33,035	3,556	2,729	49,657	...	...	19,524
3,822	12,466	2,736	...	69,361	2,275	...	...	...	...	...	...
397	6,076	1,375	...	33,435	...	...	...	...	...	...	...
1,000	4,211	822	...	17,506	...	...	...	...	...	...	...
594	3,414	586	295	16,851	2,797	...	...	...	...	...	...
2,052	5,444	1,350	1,224	25,247	6,706	788	...	...	...	...	...
132	820	135	122	6,231	...	...	...	...	...	...	...
...	1 648	...	...	11,749	...	...	...	...	...	...	...
3,430	30,329	3,149	3,579	1,58,892	14,924	...	186	...	...	...	...
322	2,084	277	...	8,830	...	...	4,531	...	...	...	...
598	4,320	1,406	...	18,206	...	...	5,819	...	...	...	...
468	2,297	448	25	11,946	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
323	3,963	399	...	20,080	...	...	...	...	...	...	...
123	1,012	194	...	6,324	...	1,054	...	...	...	...	...
310	5,204	1,273	...	31,102	...	...	...	...	...	...	...
317	2,808	539	...	17,231	...	...	...	...	...	...	...
1,589	8,483	4,862	...	83,034	...	...	607	...	...	...	...
1,063	226	2,482	...	26,910	...	...	8,668	...	...	...	...
338	1,567	534	...	12,746	...	...	56	...	...	...	...
238	1,492	199	...	9,874	...	...	24	...	...	...	...
18,512	1,07,992	24,989	5,245	6,29,250	59,737	5,398	22,620	49,657	...	...	21,593

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—(*concluded*).					
				Other taxes.					
Name of division.	Name of district.	Serial number of municipality.	Name of municipailty.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	...	...	...	...	...	...
		2	Mussoorie ...	...	...	...	...	...	...
	Saháranpur	3	Saháranpur ...	...	...	...	...	...	...
		4	Hardwár Union	...	...	...	...	...	29,716
		5	Deoband ...	...	...	...	...	...	...
		6	Roorkee ...	...	...	...	...	...	...
	Muzaffarnagar.	7	Muzaffarnagar	...	...	...	...	...	...
		8	Kándhla ...	...	...	...	...	...	...
		9	Kairána ...	...	...	...	...	...	...
	Meerut ...	10	Meerut ...	...	...	...	...	...	...
		11	Gháziabad ...	...	...	...	...	...	...
		12	Hápur ...	...	...	...	...	...	...
		13	Sardhana ...	...	...	...	...	...	...
		14	Mawána ...	...	...	3,594	...	...	...
	Bulandshahr	15	Bulandshahr ...	...	...	...	...	...	...
		16	Anúpshahr ...	...	...	...	...	...	...
		17	Khurja ...	...	...	...	...	...	..
		18	Sikandrabad ...	...	...	...	...	...	...
	Aligarh ...	19	Koil (Aligarh)	...	...	...	...	...	...
		20	Háthras ...	...	...	...	...	...	...
		21	Atrauli ...	...	...	...	...	...	...
		22	Sikandra Rao...	...	...	...	...	...	...
			Divisional Total	...	...	3,594	...	...	29,716

of Agra and Oudh during the year ending the 31st March 1905—(continued).

			7					8			
			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
Tax on animals for slaughter (*a*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, sarais, dâk bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	45,764	715	1,093	...	226	2,034	2,436	598	169	271
7,321	...	1,15,822	105	...	...	92	197	4,182	80	...	119
...	...	71,636	572	202	...	144	918	4,386	394	6,493	288
...	...	63,151	1,142	...	...	*1,042	2,184	2,628	260	1,099	187
...	...	17,506	213	...	...	...	213	1,169	125	325	149
...	...	19,648	348	209	...	...	557	5,019	570	362	...
...	...	32 741	692	...	...	...	692	1,955	370	1,110	116
...	...	6,231	251	...	...	...	251	32	357	511	405
...	...	11,749	447	...	...	...	447	402	51	1,169	161
...	...	1,74,002	423	586	...	34	1,043	2,889	2,032	10,730	3,419
...	...	13,361	348	59	...	6	413	454	203	192	...
...	...	24,025	156	...	...	...	156	92	578	4,885	1,081
...	...	11,946	289	...	...	...	289	31	132	541	...
...	...	3,594	287	...	...	...	287	4	2	411	...
...	...	20,080	661	517	...	65	1,243	1,251	403	1,262	...
...	...	7,378	477	...	...	6	483	387	20	294	121
...	...	31,102	771	215	...	...	986	2,158	139	1,949	113
...	...	17,231	394	253	...	20	667	267	62	1,733	...
...	...	83,641	914	481	...	26	1,421	1,985	862	3,852	307
...	...	35,578	501	660	...	130	1,291	1,378	...	588	280
...	...	12,802	346	108	...	...	554	98	50	784	303
...	...	9,898	395	139	...	...	534	308	75	183	207
7,321	...	8,28,886	10,447	4,522	...	1,791	16,760	33,511	7,363	38,642	7,527

* Includes Rs. 923 on account of loding house fees.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4							
				Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*.)	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	...	916	...	...	...	...	...
		2	Mussoorie ...	...	...	...	...	127	...	...
	Saháranpur	3	Saháranpur ...	...	2,028	...	...	14	88	...
		4	Hardwár Union	...	...	...	...	7	...	...
		5	Deoband ...	...	225	...	...	...	...	...
		6	Roorkee ...	...	...	...	...	13	...	...
	Muzaffarnagar.	7	Muzaffarnagar	...	123	...	...	...	...	137
		8	Kándhla ...	...	553	...	...	...	...	...
		9	Kairána ...	...	466	...	...	21	456	...
	Meerut ...	10	Meerut ...	...	17,348	...	1,327	88	...	...
		11	Gháziabad ...	...	1,584	...	...	10	...	...
		12	Hápur ...	...	910	...	...	...	...	...
		13	Sardhana ...	...	222	...	..	...	...	...
		14	Mawána ...	...	553	...	...	...	...	...
	Bulandshahr	15	Bulandshahr ...	...	2,377	...	...	...	...	...
		16	Anúpshahr ...	...	688	...	...	...	...	...
		17	Khurja ...	...	2,201	...	...	16	...	...
		18	Sikandrabad ...	...	600	...	...	9	...	...
	Aligarh ...	19	Koil (Aligarh)	...	3,224	...	...	18	...	...
		20	Háthras ...	...	1,651	...	...	10	...	42
		21	Atrauli ...	...	520	...	...	...	...	...
		22	Sikandra Rao ...	...	484	...	...	7	...	...
			Divisional Total	...	36,673	...	1,327	340	544	179

of Agra and Oudh during the year ending the 31st March 1905—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest of investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes	For general purposes	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	947	...	...	...	...	5,337	3,103	...	...	...	...	...
...	...	526	...	...	...	...	5,034	23,339	...	...	46	...	250
821	3	422	...	...	...	...	14,937	4,698	...	...	...	155	500
...	...	264	175	...	...	...	4,620	11,080	...	...	...	...	...
...	...	369	679	...	...	...	3,041	1,776	...	...	...	...	...
...	...	587	...	...	...	...	6,551	840	...	...	...	...	...
...	...	172	14	...	...	...	3,997	1,589	...	...	...	...	...
...	...	70	...	...	...	...	1,928	618	...	...	...	...	...
...	...	111	24	...	...	...	2,861	1,188	...	...	...	...	...
2,823	...	1,192	750	...	...	...	42,598	23,902	...	...	18,428	...	90
184	...	215	171	...	...	...	3,013	852	...	...	...	...	...
198	1	104	77	...	...	...	7,926	1,137	...	...	...	329	...
...	...	313	...	...	...	...	1,239	1,014	...	...	...	...	...
...	...	50	...	..	...	...	1,020	783	...	...	...	...	...
...	...	420	...	...	...	...	5,713	1,380	...	...	...	...	...
...	...	137	...	...	...	...	1,647	708	...	...	...	...	...
...	...	355	...	...	...	...	6,931	3,231	...	...	...	...	...
...	1	661	...	...	...	...	3,333	1,353	...	...	...	...	...
..	...	978	35	...	...	...	11,261	4,872	...	...	...	...	...
...	...	363	1,102	...	...	...	5,414	3,063	...	...	...	...	...
...	...	153	...	...	...	...	1,908	909	...	...	...	...	...
...	...	103	17	...	...	...	1,384	906	...	...	...	...	...
4,026	5	8,512	3,044	...	...	...	1,41,693	92,341	...	...	18,474	484	840

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	330	...	...	3,433	...	...	...
		2	Mussoorie ...	...	...	...	23,635	...	1,375	1,375
	Saháranpur	3	Saháranpur ...	...	...	...	5,353	50	485	535
		4	Hardwár Union	...	...	...	11,080	...	207	207
		5	Deoband ...	...	...	...	1,776	38	98	136
		6	Roorkee ...	...	...	...	840	...	410	410
	Muzaffarnagar.	7	Muzaffarnagar...	...	...	...	1,589	430	553	983
		8	Kándhla ...	...	...	...	618	...	130	130
		9	Kairána ...	...	...	...	1,188	...	38	38
	Meerut ...	10	Meerut ...	...	...	...	42,420	36	1,770	1,806
		11	Gháziabad ...	...	...	...	852	...	317	317
		12	Hápur ...	...	...	...	1,466	...	134	134
		13	Sardhana ...	...	...	...	1,014	...	687	687
		14	Mawána ...	...	...	...	783	...	28	28
	Bulandshahr	15	Bulandshahr ...	100	...	...	1,480	9	175	184
		16	Anúpshahr ...	...	...	...	708	...	393	393
		17	Khurja ...	...	...	...	3,231	26	359	385
		18	Sikandrabad ...	...	...	...	1,353	34	290	324
	Aligarh ...	19	Koil (Aligarh)	...	...	...	4,872	...	1,454	1,454
		20	Háthras ...	...	*9,911	...	12,974	...	1,187	1,187
		21	Atrauli ...	...	...	...	909	...	207	207
		22	Sikandra Rao...	...	...	...	906	30	42	72
			Divisional Total	430	9,911	...	1,22,480	653	10,339	10,992

* Represents subscriptions received for the Anglo-Vernacular School, which were made over to the District Board for investment.

of Agra and Oudh during the year ending the 31st March 1905—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realisations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	15,000	...	...	400	...	239	15,639	72,207	1,10,892	1 14 6	3 0 0
...	...	...	...	...	...	3,203	3,203	1,49,266	2,00,987	7 14 3	10 2 6
...	...	...	...	...	104	260	364	93,743	1,49,858	1 1 3	1 6 9
...	...	...	...	...	200	...	200	81,442	90,081	2 7 6	3 3 0
...	...	...	...	50	...	38	88	22,760	50,666	0 14 0	1 2 0
...	...	...	...	...	...	235	235	28,241	36,873	1 2 3	1 10 3
...	...	...	...	...	...	...	...	40,002	50,070	1 6 3	1 11 3
...	...	...	...	...	...	...	...	9,158	12,349	0 8 6	0 12 9
...	...	...	...	...	42	...	42	16,325	25,051	0 9 9	0 13 6
...	...	...	...	...	...	...	...	2,61,869	2,66,533	1 7 6	2 3 6
...	...	...	...	400	...	...	400	18,356	27,609	1 3 0	1 10 0
...	...	...	...	300	...	...	300	34,007	48,349	1 5 6	1 14 6
...	...	...	...	68	...	...	68	15,243	18,461	0 15 3	1 3 6
...	...	...	...	...	...	...	...	5,712	5,768	0 6 3	0 10 0
...	...	...	...	...	...	100	100	28,800	37,528	1 1 0	1 8 3
...	...	...	...	...	...	...	...	10,609	14,165	0 13 9	1 3 9
...	...	...	...	...	...	...	...	42,635	51,900	1 1 0	1 7 3
...	...	...	...	...	...	...	...	22,908	35,037	0 15 0	1 4 0
...	...	...	...	...	...	...	...	1,02,649	1,31,655	1 3 0	1 7 3
14,991	...	...	...	...	...	...	14,991	71,435	97,575	1 13 3	1 10 9
...	...	...	...	...	...	...	...	16,280	25,553	0 12 3	0 15 9
...	...	...	...	...	...	...	...	12,794	17,170	0 14 0	1 2 0
14,991	15,000	...	...	1,218	346	4,075	35,630	11,56,441	15,04,130	1 5 9	1 14 6

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter)	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	27,219	37,639	2,017	4,160	3,588	2,159
		24	Brindaban ...	5,693	11,545	81	1,171	2,017	355
		25	Kosi ...	6,670	2,494	645	402	620	550
	Agra ...	26	Agra ...	62,695	1,50,544	18,202	13,729	23,994	6,767
		27	Firozabad ...	12,004	6,949	1,095	20	897	364
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	3,179	39,647	3,415	5,514	4,271	2,884
	Mainpuri ...	29	Mainpuri ...	5,153	10,326	507	527	783	984
	Etáwah ...	30	Etáwah ...	20,407	22,045	1,981	1,599	2,585	1,768
	Etah ...	31	Etah ...	6,376	7,583	396	418	758	284
		32	Soron ...	4,131	5,355	666	884	732	256
		33	Kásganj ...	6,347	5,747	1,104	1,092	2,080	1,986
		34	Jalesar ...	5,508	6,803	425	306	405	313
			Divisional Total	1,65,382	3,06,677	30,534	29,822	42,730	18,670
ROHILKHAND.	Bareilly ...	35	Bareilly ...	27,438	68,175	8,863	10,011	11,296	11,300
	Bijnor ...	36	Bijnor ...	3,519	7,070	441	806	891	354
		37	Chándpur ...	4,966	4,378	358	479	419	461
		38	Dhámpur ...	2,956	3,081	178	451	1,655	322
		39	Nagína ...	3,276	7,177	782	1,012	2,490	1,214
		40	Najíbabad ...	6,663	7,715	606	1,431	1,402	1,466
	Budaun ...	41	Budaun ...	25,927	17,870	2,079	1,635	1,691	1,344
		42	Ujháni ...	1,972	...	...	...	...	...
		43	Sahaswán ...	4,175	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

6											
Municipal rates and taxes.											
Octroi (*a*).					Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,310	8,848	2,676	24	62,421	...	...	...	...	...	...	...
223	2,526	555	...	18,473	...	...	244	...	...	...	...
166	1,845	583	...	7,305	...	...	565	...	...	...	...
4,806	39,297	12,605	96	2,70,040	...	11,486	...	38,850	60,597	...	...
63	2,831	375	...	12,594	...	...	58	...	...	...	...
262	2,693	3,586	...	62,272	...	1,171	524	...	...	...	...
417	3,808	1,125	35	18,512	...	...	284	...	...	...	...
1,205	9,912	1,926	41	43,062	...	411	845	...	...	...	...
...	236	546	...	10,221	...	...	1,471	...	...	...	...
...	1,583	583	...	10,059	...	...	770	...	...	...	...
554	2,817	1,263	...	16,643	...	...	819	...	...	...	...
222	1,336	...	...	9,810	...	...	...	...	...	...	...
9,228	77,732	25,823	196	5,41,412	...	13,068	5,580	38,850	60,597	...	...
1,229	24,359	4,781	341	1,40,355	3,259	...	8,579	...	...	...	...
265	1,960	390	32	12,209	...	...	651	...	...	...	...
378	1,782	207	...	8,462	...	...	...	...	...	...	...
329	803	948	...	7,767	...	...	555	...	...	...	...
614	1,790	786	...	15,865	...	...	293	...	...	...	...
525	4,659	1,367	...	19,171	...	...	...	...	...	...	...
...	6,075	1,656	1,418	33,768	133	...	526	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—*(concluded)*.					
				Other taxes.					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	...	...	...	...	...	...
		24	Brindaban ...	...	...	...	...	...	...
		25	Kosi ...	...	...	...	...	...	...
	Agra ...	26	Agra ...	...	...	...	...	...	...
		27	Firozabad ...	...	...	...	...	...	...
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	...	...	...	...	...	...
	Mainpuri ...	29	Mainpuri ...	...	...	...	...	...	...
	Etáwah ...	30	Etáwah ...	...	...	...	...	...	...
	Etah ...	31	Etah ...	...	...	...	...	...	...
		32	Soron ...	...	...	...	...	...	...
		33	Kásganj ...	...	...	...	...	...	...
		34	Jalesar ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...
ROHILKHAND.	Bareilly ...	35	Bareilly ...	...	...	...	...	...	...
	Bijnor ...	36	Bijnor ...	...	...	...	...	...	...
		37	Chándpur ...	...	...	...	...	...	...
		38	Dhámpur ...	...	...	...	...	...	...
		39	Nagína ...	...	...	...	...	...	...
		40	Najíbabad ...	...	...	...	...	...	...
	Budaun ...	41	Budaun ...	...	...	...	...	...	...
		42	Ujháni ...	...	...	2,969	...	...	...
		43	Sahaswán ...	...	...	5,897	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

			7					8			
			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	62,421	814	1,565	...	*204	2,583	1,267	976	2,943	3
..	...	18,717	551	...	...	...	551	143	12	1,528	511
...	...	7,870	383	81	...	30	494	2,835	214	29	...
...	...	3,80,973	950	760	...	...	1,710	36,959	641	2,291	2,921
...	...	12,652	313	...	...	...	313	338	78	39	674
...	...	63,967	596	363	...	...	959	1,447	351	948	7
...	...	18,796	552	203	...	20	775	423	72	603	5
...	...	44,318	1,943	203	...	145	2,291	5,848	1,353	956	...
...	...	11,692	1,014	...	...	...	1,014	1,907	244	866	175
...	...	10,829	678	...	...	12	690	599	32	750	100
...	...	17,462	565	...	...	...	565	328	31	1,170	13
...	...	9,810	463	...	...	...	463	553	166	305	...
...	...	6,59,507	8,822	3,175	...	411	12,408	52,647	4,170	12,428	4,409
...	...	1,52,193	843	1,527	...	...	2,370	6,449	5,304	9,436	2,814
...	...	12,860	334	...	...	30	364	1,040	222	485	...
...	...	8,462	513	...	...	...	513	139	15	235	...
...	...	8,322	340	...	...	...	340	469	21	99	...
...	...	16,158	314	...	...	...	314	13	41	494	...
...	...	19,171	1,193	...	...	...	1,193	121	391	485	...
...	...	34,427	1,062	512	...	...	1,574	13,352	128	2,284	407
...	...	2,969	623	...	...	...	623	776	177	634	...
...	...	5,897	898	...	...	...	898	3,227	111	1,088	1

* Includes Rs. 109 on account of lodging house fees.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees. (*k*)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	...	946	...	...	...	...	...
		24	Brindaban ...	...	12	...	...	10	...	...
		25	Kosi ...	...	117	...	...	...	...	1,038
	Agra ...	26	Agra ...	...	4,799	...	30,797	79	...	...
		27	Firozabad ...	...	218	...	...	...	...	...
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	...	2,175	...	...	10	...	...
	Mainpuri ...	29	Mainpuri ...	...	178	...	...	14	...	...
	Etáwah ...	30	Etáwah ...	...	469	...	...	101	...	...
	Etah ...	31	Etah ...	...	129	...	...	...	...	1,209
		32	Soron ...	...	42	...	...	...	444	32
		33	Kásganj ...	...	225	...	...	8	...	...
		34	Jalesar ...	...	61	...	...	...	...	16
			Divisional Total	...	9,371	...	30,797	222	444	2,295
ROHILKHAND.	Bareilly ...	35	Bareilly ...	...	4,343	...	...	...	...	...
	Bijnor ...	36	Bijnor ...	...	864	...	...	5	...	...
		37	Chándpur ...	...	77	...	...	...	...	...
		38	Dhámpur ...	...	130	...	...	...	...	...
		39	Nagína ...	...	255	...	...	...	...	...
		40	Najíbabad ...	...	697	...	...	8	...	...
	Budaun ...	41	Budaun ...	...	1,644	...	...	10	...	...
		42	Ujháni ...	...	316	...	...	5	...	...
		43	Sahaswán ...	...	514	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1905—(continued).

8								9					
and powers apart from taxation—(*concluded.*)								Grants and contributions (for general and special purposes.)					
			Interest of investments.					From Government.			From Local Funds.		
License fees on hand-carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,330	...	...	...	...	7,465	5,070	...	...	...	...	...
...	115	206	...	24	...	...	2,561	2,114	157	...	...	26	...
...	...	54	440	...	...	...	4,727	891	...	...	...	...	...
378	...	1,290	...	...	...	...	80,155	28,200	...	...	...	...	...
...	...	88	...	...	...	...	1,435	972	...	...	...	...	...
...	...	550	1,921	...	...	...	7,409	5,727	...	...	...	...	...
...	...	258	...	...	...	...	1,553	1,279	...	...	509	...	...
...	...	605	17	...	...	...	9,349	2,785	...	...	...	...	...
...	...	539	...	...	...	...	5,069	738	...	...	...	...	...
...	...	326	...	...	...	...	2,325	1,158	...	...	...	...	...
...	...	469	...	...	...	...	2,244	1,256	...	...	...	...	...
...	...	82	...	...	...	...	1,183	963	...	...	...	...	...
378	115	5,797	2,378	24	...	...	1,25,475	51,153	157	...	509	26	...
...	...	1,886	...	...	297	...	30,529	12,750	...	...	1,448	...	...
...	...	262	...	...	...	...	2,878	872	...	...	25	...	...
...	9	116	...	...	...	...	591	729	...	...	39	...	...
...	...	191	...	...	...	...	910	492	...	...	...	...	...
...	...	82	24	...	...	...	909	1,155	...	...	44	...	...
...	...	235	286	...	...	...	2,223	1,761	...	...	28	...	...
...	1	449	350	...	...	...	18,625	2,688	...	...	710	...	...
...	...	136	17	...	...	...	2,061	420	...	...	...	..	...
...	...	230	...	...	...	...	5,171	945	...	...	...	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	...	...	...	5,070	312	494	806
		24	Brindaban ...	...	...	...	2,297	...	16	16
		25	Kosi ...	...	...	...	891	24	...	24
	Agra ...	26	Agra ...	...	...	...	28,200	1,658	*52,037	53,695
		27	Firozabad ...	...	...	...	972	...	...	...
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	...	...	...	5,727	79	618	697
	Mainpuri ...	29	Mainpuri ...	...	...	...	1,788	...	625	625
	Etáwah ...	30	Etáwah ...	...	...	...	2,785	...	543	543
	Etah ...	31	Etah ...	...	...	...	738	988	63	1,051
		32	Soron ...	...	...	...	1,158	19	186	205
		33	Kásganj ...	...	...	...	1,256	104	366	470
		34	Jalesar ...	...	...	...	963	50	...	50
			Divisional Total	...	...	...	51,845	3,234	54,948	58,182
ROHILKHAND.	Bareilly ...	35	Bareilly ...	...	...	...	14,198	...	2,149	2,149
	Bijnor ...	36	Bijnor ...	...	...	...	897	54	95	149
		37	Chándpur ...	...	...	...	768	42	...	42
		38	Dhámpur ...	...	...	...	492	12	84	96
		39	Nagína ...	...	...	...	1,199	55	152	207
		40	Najíbabad ...	...	...	...	1,789	74	...	74
	Budaun ...	41	Budaun ...	...	...	...	3,398	50	4,530	4,580
		42	Ujháni ...	...	...	...	420	...	45	45
		43	Sahaswán ...	...	...	...	945	10	140	150

* Includes Rs. 50,000 received from the Military department as compensation in connection with the initial outlay on the works required for the supply of water to the Agra cantonment.

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	300	300	78,645	1,05,864	1 0 9	1 5 0
...	...	...	...	150	...	...	150	24,292	29,985	0 13 3	1 1 0
6,910	...	...	...	...	...	...	6,910	20,916	27,586	0 13 3	2 3 0
...	1,02,000	...	...	196	...	3,115	1,05,311	6,50,044	7,12,739	2 0 6	3 7 3
...	...	...	...	...	...	...	...	15,372	27,376	0 12 0	0 14 6
9,811	...	...	...	...	...	...	9,811	88,570	91,749	0 15 3	1 5 0
...	...	...	...	...	...	106	106	23,643	28,796	1 0 0	1 4 0
...	...	...	...	...	...	283	283	59,569	79,976	1 0 9	1 6 6
...	...	...	...	...	...	...	...	19,564	25,940	1 5 3	2 3 6
...	...	...	...	...	...	...	...	15,207	19,338	0 14 3	1 4 0
...	...	...	...	...	...	...	...	21,997	28,344	0 14 3	1 2 0
...	...	...	...	...	...	...	...	12,469	17,977	0 11 0	0 14 0
16,721	1,02,000	...	...	346	...	3,804	1,22,871	10,30,288	11,95,670	1 7 3	2 4 3
...	40,000	...	...	...	...	663	40,663	2,42,102	2,69,540	1 2 6	1 13 6
...	...	...	...	...	...	...	...	17,148	20,667	0 11 9	0 15 6
...	...	...	...	...	...	...	...	10,376	15,342	0 10 9	0 13 3
...	...	...	...	...	...	...	...	10,160	13,116	1 3 0	1 7 3
...	...	...	...	...	...	129	129	18,916	22,192	0 12 0	0 14 3
...	...	...	...	...	...	...	...	24,450	31,113	0 15 9	1 4 0
...	...	...	...	...	...	...	...	62,604	88,531	0 14 0	1 9 9
...	...	...	...	...	...	...	...	6,118	8,090	0 6 0	0 12 3
...	...	...	...	...	...	...	...	13,061	17,236	0 5 3	0 11 6

STATEMENT No. II.—*Showing the income of the municipalities in the United*

1	2	3	4	5					
					Municipal rates				
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad	44	Moradabad ...	24,701	40,832	5,263	3,200	5,960	2,958
		45	Chandausi ...	21,723	8,445	546	559	2,276	3,912
		46	Amroha ...	6,022	15,204	1,771	1,698	3,208	1,838
		47	Sambhal ...	11,261	14,219	1,599	2,014	1,432	1,551
	Sháhjahánpur.	48	Sháhjahánpur...	19,184	29,977	5,094	1,989	6,825	8,973
		49	Tilhar	4,293	5,987	753	201	2,442	1,151
	Pilibhít ...	50	Pilibhít ...	17,101	13,673	1,706	1,756	2,532	2,528
		51	Bisalpur ...	4,503	2,878	837	314	581	218
			Divisional Total	1,89,680	2,46,681	30,876	27,556	45,100	39,590
Allahabad.	Cawnpore...	52	Cawnpore ...	5,70,911	...	18,385	...	...	...
	Fatehpur ...	53	Fatehpur ...	3,690	7,063	874	666	553	1,041
	Bánda ...	54	Bánda	10,562	12,948	898	1,047	1,661	1,559
	Allahabad...	55	Allahabad ...	44,535	1,11,188	14,811	13,023	13,213	9,503
	Jhánsi ...	56	Jhánsi	20,820	36,203	4,834	1,024	5,631	2,663
		57	Lalitpur ...	13,733	3,952	...	256	398	343
		58	Mau-Ránipur...	14,876	7,807	74	168	791	830
	Jalaun ...	59	Orai	6,535	4,305	244	332	221	183
		60	Kálpi	7,391	4,558	17	171	810	610
		61	Kunch... ...	14,485	5,272	...	...	452	282
			Divisional Total	7,07,538	1,93,296	40,137	16,687	23,730	17,014
Benares.	Benares ...	62	Benares ...	1,97,287	1,90,651	10,211	16,923	19,324	14,222
	Mirzapur ...	63	Mirzapur ...	27,632	40,834	2,571	8,378	3,529	4,073
	Jaunpur ...	64	Jaunpur ...	11,050	19,329	1,418	4,006	2,698	1,561
	Gházipur ...	65	Gházipur ...	9,408	15,593	1,783	956	1,314	1,587
	Ballia ...	66	Ballia	9,989	...	...	...	...	...
			Divisional Total	2,55,366	2,66,407	15,983	30,263	26,865	21,443

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

6											
and taxes.											
Octroi (a).					Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water-rate (f).	Lighting rate (g).	Conservancy (including scavenging and latrine) rate (h).
(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,422	17,905	5,273	90	83,903	...	...	65	...	...	...	...
1,811	4,946	2,160	...	24,655	...	...	418	...	...	...	...
727	3,763	754	...	28,963	...	...	917	...	...	...	...
976	3,528	512	...	25,831	...	...	2,105	...	...	...	...
1,186	13,307	3,764	52	71,167	1,633	...	4,181	...	...	...	...
674	3,283	630	...	15,121	...	...	1,552	...	...	...	...
1,220	7,295	2,496	...	33,206	...	...	2,649	...	...	...	...
175	2,165	585	...	7,753	...	...	1,289	...	...	...	...
12,531	97,620	26,309	1,933	5,28,196	5,025	...	23,780	...	...	...	...
...	...	...	...	18,385	52,793	5,005	56,655	...	...	...	...
261	2,797	217	...	13,472	...	50	...	...	...	...	...
619	4,089	656	...	23,477	...	...	867	...	...	...	...
6,089	26,615	6,175	4,518	2,05,135	43,888	13,256	2,661	...	82,489	...	...
1,577	8,232	1,819	1,149	63,132	3,497	428	821	...	...	...	...
188	1,776	450	9	7,372	...	...	572	...	...	...	...
1,876	2,502	643	...	14,691	...	...	911	...	...	...	...
157	913	75	...	6,430	856	...	...	...	...	...	...
450	2,193	...	...	8,809	...	...	1,561	...	...	...	...
749	1,776	...	...	8,531	...	...	1,297	...	...	...	...
11,966	50,893	10,035	5,676	3,69,434	1,01,034	18,739	65,345	...	82,489	...	...
4,585	38,347	17,288	503	3,12,054	29,109	2,457	...	4,524	83,823	...	...
2,769	10,010	...	...	72,164	...	154	...	...	...	...	...
1,188	6,261	832	1,451	38,744	...	...	1,303	132	...	...	...
759	3,937	1,497	108	27,534	...	...	305	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
9,301	58,555	19,617	2,062	4,50,496	29,109	2,611	1,608	4,656	83,823	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—(*concluded*).					
				Other taxes.					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND.	Moradabad	44	Moradabad ...	...	...	...	...	...	...
		45	Chandausi ...	...	...	...	...	...	...
		46	Amroha ...	...	...	...	...	...	...
		47	Sambhal ...	...	...	...	...	...	...
	Sháhjahán-pur.	48	Sháhjahánpur...	...	...	...	...	...	...
		49	Tilhar ...	...	...	...	...	...	...
	Pilibhít ...	50	Pilibhít ...	...	...	...	...	...	...
		51	Bisalpur ...	...	...	...	...	...	...
			Divisional Total	...	...	8,866	...	...	...
ALLAHABAD.	Cawnpore ...	52	Cawnpore ...	...	...	...	2,24,414	58,392	...
	Fatehpur ...	53	Fatehpur ...	...	...	...	...	...	...
	Bánda ...	54	Bánda	...	...	...	...	...	...
	Allahabad...	55	Allahabad ...	...	...	...	...	...	...
	Jhánsi ...	56	Jhánsi	...	...	...	...	...	...
		57	Lalitpur ...	...	...	...	...	...	...
		58	Mau-Ránipur...	...	...	...	...	...	...
	Jalaun ...	59	Orai	...	...	...	...	...	...
		60	Kálpi	...	...	...	...	...	...
		61	Kunch... ...	...	...	...	...	...	...
			Divisional Total	...	...	...	2,24,414	58,392	...
BENARES.	Benares ...	62	Benares ...	...	...	...	...	...	...
	Mirzapur ...	63	Mirzapur ...	...	...	...	...	...	...
	Jaunpur ...	64	Jaunpur ...	...	...	...	...	...	...
	Gházipur ...	65	Gházipur ...	...	...	...	...	...	...
	Ballia ...	66	Ballia	...	...	5,054	...	...	...
			Divisional Total	...	...	5,054	...	...	...

of Agra and Oudh during the year ending the 31st March 1905—(continued).

			7					8			
			*Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney-carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	83,968	1,010	241	...	20	1,271	1,935	4,275	8,012	645
...	...	25,073	521	24	...	67	612	1,671	297	705	90
...	...	29,880	463	57	...	51	571	...	69	453	39
...	...	27,936	912	...	...	...	912	593	64	696	34
...	...	76,981	853	469	...	96	1,418	27,628	727	5,093	50
...	...	16,673	328	...	...	21	349	3,086	234	3,360	...
...	...	35,855	1,048	79	...	14	1,141	21,458	1,803	1,870	68
...	...	9,042	468	...	...	...	468	243	9	264	27
...	...	5,65,867	11,723	2,909	...	299	14,931	82,200	13,888	35,693	4,175
...	230	4,15,874	1,003	5,284	...	...	6,287	63,999	1,523	1,215	540
...	...	13,522	894	461	...	...	1,355	242	247	320	225
...	...	24,344	809	...	...	...	809	3,161	351	480	5
...	...	3,47,429	568	7,378	...	301	8,247	51,952	818	4,714	23
...	...	67,878	734	168	...	...	902	2,421	606	987	47
...	...	7,944	856	...	...	...	856	2,225	459	166	182
...	...	15,602	935	...	...	...	935	537	140	183	...
...	...	7,286	1,228	...	...	345	1,573	498	608	136	34
...	...	10,370	555	...	...	40	595	826	190	70	240
...	...	9,828	636	...	...	47	683	744	237	151	85
...	230	9,20,077	8,218	13,291	...	733	22,242	1,26,605	5,179	8,422	1,381
...	...	4,31,967	1,281	1,532	...	*938	3,751	30,557	1,923	2,395	20
...	...	72,318	1,402	...	...	...	1,402	5,648	938	863	...
...	...	40,179	141	455	...	59	655	4,499	2,014	1,262	256
...	...	27,839	641	102	...	48	791	7,395	409	1,451	77
...	...	5,054	261	...	...	112	373	761	...	88	84
...	...	5,77,357	3,726	2,089	...	1,157	6,972	48,860	5,284	6,059	437

* Includes Rs. 758 on account of license fees on pack boats.

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad	44	Moradabad ...	...	4,480	...	...	17	...	105
		45	Chandausi ...	...	549	...	...	59	...	...
		46	Amroha ...	...	752	...	...	6	...	...
		47	Sambhal ...	...	...	...	...	7	...	...
	Sháhjahánpur.	48	Sháhjahánpur...	...	1,602	...	...	9	...	...
		49	Tilhar ...	...	1,445	...	...	...	...	...
	Pilibhít ...	50	Pilibhít ...	...	2,592	...	...	...	...	257
		51	Bisalpur ...	...	242	...	...	...	...	1
			Divisional Total	...	20,502	...	...	126	...	363
Allahabad.	Cawnpore ...	52	Cawnpore ...	...	7,785	...	31,090	...	...	...
	Fatehpur ...	53	Fatehpur ...	...	452	...	...	...	...	...
	Bánda ...	54	Bánda ...	...	206	...	...	...	...	...
	Allahabad,...	55	Allahabad ...	...	4,686	...	26,296	...	...	...
	Jhánsi ...	56	Jhánsi ...	...	4,702	...	...	20	...	...
		57	Lalitpur ...	...	1,696	...	...	...	...	1,226
		58	Mau-Ránipur ...	...	5	...	...	6	...	1,147
	Jalaun ...	59	Orai ...	...	...	...	...	...	...	221
		60	Kálpi ...	...	259	...	...	...	...	...
		61	Kunch ...	...	2,276	...	...	...	...	2,103
			Divisional Total	...	22,067	...	57,386	26	...	4,697
Benares.	Benares ...	62	Benares ...	...	2	...	5,507	298	...	...
	Mirzapur ...	63	Mirzapur ...	...	3,960	...	...	...	...	...
	Jaunpur ...	64	Jaunpur ...	...	2,494	...	...	...	...	...
	Gházipur ...	65	Gházipur ...	...	178	...	...	12	...	...
	Ballia ...	66	Ballia ...	...	675	...	...	19	15,063	...
			Divisional Total	...	7,309	...	5,507	329	15,063	...

of Agra and Oudh during the year ending the 31st March 1905—(continued).

8								9					
and powers apart from taxation.—*(concluded)*.								Grants and contributions (for general and special purposes).					
			Interest of investments.					From Government.			From Local Funds.		
License fees on hand-carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.			Rs.	Rs.	
...	491	1,280	157	...	...	...	21,397	6,362	...	...	...	...	...
...	...	499	280	...	...	...	4,150	1,388	...	...	...	...	...
...	...	395	...	...	...	...	1,714	2,868	...	...	...	...	...
...	...	489	35	...	...	...	1,918	1,809	...	...	...	...	...
...	150	656	525	...	...	...	36,440	8,532	...	...	...	...	...
...	...	428	...	...	...	...	8,553	1,680	...	...	...	...	...
...	...	715	174	...	...	...	28,937	5,874	...	...	...	...	...
...	...	55	...	...	...	...	841	594	...	...	...	...	...
...	651	8,104	1,848	...	297	...	1,67,847	50,919	...	...	2,294	...	...
...	994	3,737	4,884	...	...	...	1,15,767	35,674	...	...	...	...	...
...	...	95	...	...	...	...	1,581	1,222	...	...	300	...	...
...	...	150	...	...	...	...	4,353	1,650	...	...	...	...	...
3,052	...	1,745	...	...	...	...	93,286	44,686	...	...	1,480	...	...
...	...	735	...	...	...	...	9,518	3,688	...	...	1,730	...	...
...	...	31	35	...	...	...	6,020	796	...	...	...	...	...
...	...	88	...	...	...	...	2,106	1,629	...	...	...	...	...
...	...	366	...	...	...	...	1,863	558	...	...	...	...	...
...	...	186	...	...	...	...	1,771	1,082	...	...	...	...	...
...	...	435	...	...	...	...	6,031	1,236	...	...	...	...	...
3,052	994	7,568	4,919	...	...	...	2,42,296	92,221	...	...	3,510	...	...
614	...	5,230	875	...	...	...	47,421	35,736	...	...	...	...	...
...	86	917	244	...	...	...	12,656	4,899	...	...	...	...	...
...	631	349	...	...	...	...	11,505	6,857	...	...	...	...	...
...	...	371	...	...	...	...	9,893	3,135	...	...	1,300	...	...
...	...	130	...	...	...	...	16,820	816	...	...	...	...	...
614	717	6,997	1,119	...	...	...	98,295	51,443	...	...	1,300	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces.*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rohilkhand.	Moradabad	44	Moradabad ...	...	...	...	6,362	2	404	406
		45	Chandausi ...	...	...	...	1,388	1	60	61
		46	Amroha ...	...	...	...	2,868	7	257	264
		47	Sambhal ...	...	...	...	1,809	5	258	263
	Sháhjahán-pur.	48	Sháhjahánpur...	...	...	...	8,532	20	420	440
		49	Tilhar ...	...	...	...	1,680	...	147	147
	Pilibhít ...	50	Pilibhít. ...	...	...	...	5,874	49	391	440
		51	Bisalpur ...	...	...	...	594	...	296	296
			Divisional Total	...	...	...	53,213	381	9,428	9,809
Allahabad.	Cawnpore ...	52	Cawnpore ...	...	...	...	35,674	4,272	3,901	8,173
	Fatehpur ...	53	Fatehpur ...	...	...	...	1,522	...	67	67
	Bánda ...	54	Bánda ...	...	...	...	1,650	...	280	280
	Allahabad...	55	Allahabad ...	...	...	...	46,166	1,366	1,823	3,189
	Jhánsi ...	56	Jhánsi ...	...	...	...	5,418	501	1,023	1,524
		57	Lalitpur ...	...	...	...	796	...	316	316
		58	Mau-Ránipur...	600	...	...	2,229	...	198	198
	Jalaun ...	59	Orai ...	...	...	...	558	...	...	...
		60	Kálpi ...	...	...	...	1,082	...	...	...
		61	Kunch ...	...	...	...	1,236	...	...	...
			Divisional Total	600	...	...	96,331	6,139	7,608	13,747
Benares.	Benares ...	62	Benares ...	...	...	...	35,736	2,071	7,060	9,131
	Mirzapur ...	63	Mirzapur ...	...	...	...	4,899	...	1,253	1,253
	Jaunpur ...	64	Jaunpur ...	...	...	...	6,857	...	714	714
	Gházipur ...	65	Gházipur ...	...	...	...	4,435	121	...	121
	Ballia ...	66	Ballia ...	...	...	...	816	...	405	405
			Divisional Total	...	...	...	52,743	2,192	9,432	11,624

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*c*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p	Rs. a. p.
...	...	...	...	...	...	962	962	1,14,366	1,39,067	1 2 0	1 8 3
...	...	...	...	...	...	...	...	31,284	53,007	0 15 6	1 3 6
...	...	...	...	...	...	...	...	35,297	41,319	0 12 0	0 14 0
...	...	...	...	...	...	283	283	33,121	44,382	0 11 3	0 13 3
...	...	...	...	...	100	506	606	1,24,417	1,43,601	1 0 0	1 10 0
...	...	...	...	...	...	...	...	27,402	31,695	0 14 0	1 7 0
...	...	...	...	...	...	...	...	72,247	89,348	1 1 3	2 2 6
...	...	...	...	...	...	...	...	11,241	15,744	0 14 9	1 2 3
...	40,000	...	...	...	100	2,543	42,643	8,54,310	10,43,990	0 15 9	1 8 0
...	1,00,000	...	...	...	...	4,175	1,04,175	6,85,950	12,56,861	2 1 9	3 7 9
...	...	...	...	...	...	...	...	18,047	21,737	0 11 3	0 15 0
...	...	...	...	...	...	...	...	31,436	41,998	1 1 3	1 6 3
...	...	...	...	200	...	86	286	4,98,603	5,43,138	2 0 3	2 14 3
...	...	...	...	...	29	426	455	85,695	1,06,515	1 3 6	1 8 6
...	...	...	...	...	...	113	113	16,045	29,778	0 11 0	1 6 3
...	...	...	...	...	...	206	206	21,276	36,152	0 14 6	1 3 9
...	...	...	...	...	...	...	...	11,280	17,815	0 13 9	1 5 3
...	...	...	...	...	...	...	...	13,818	21,209	1 0 3	1 5 9
...	...	...	...	...	...	...	...	17,778	32,263	0 10 0	1 2 0
...	1,00,000	...	...	200	29	5,006	1,05,235	13,99,928	21,07,466	1 14 3	2 14 3
...	...	...	...	15,000	...	2,071	17,071	5,45,077	7,42,364	2 1 9	2 9 6
...	55,000	...	...	...	...	...	55,000	1,47,528	1,75,160	1 1 0	2 3 9
...	...	...	...	...	...	220	220	60,130	71,180	0 15 0	1 6 6
...	...	...	...	256	...	...	256	43,335	52,743	0 11 3	1 1 6
...	...	...	...	...	...	...	...	23,468	33,457	0 5 3	1 8 6
...	55,000	...	...	15,256	...	2,291	72,547	8,19,538	10,74,904	1 9 0	2 3 6

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	67	Gorakhpur ...	4,000	31,300	5,088	3,837	1,445	1,955
	Azamgarh...	68	Azamgarh ...	14,006	6,236	1,040	1,166	555	694
			Divisional Total	18,006	37,536	6,128	5,003	2,000	2,649
KUMAUN.	Almora ...	69	Almora ...	1,760	2,083	954	426	...	231
	Naini Tál...	70	Naini Tál ...	46,124	...	...	...	...	...
		71	Káshipur ...	4,321	...	...	...	...	...
			Divisional Total	52,205	2,083	954	426	...	231
LUCKNOW.	Lucknow ...	72	Lucknow ...	1,47,768	1,89,416	36,912	29,640	38,054	27,426
	Unao ...	73	Unao ...	2,667	...	...	...	...	...
	Rae Bareli	74	Rae Bareli ...	9,324	8,196	1,017	1,579	797	970
	Sitápur ...	75	Sitápur ...	2,637	7,689	1,169	708	1,544	814
		76	Khairabad ...	134	3,745	561	359	341	297
	Hardoi ...	77	Hardoi ...	1,479	...	...	...	...	...
		78	Sháhabad ...	6,378	...	...	...	...	...
		79	Sandíla ...	960	6,073	531	318	466	614
	Kheri ...	80	Lakhimpur ...	645	...	...	...	...	...
			Divisional Total	1,71,992	2,15,119	40,190	32,604	41,202	30,121

of Agra and Oudh during the year ending the 31st March 1905—(continued).

6											
Municipal rates and taxes.											
Octroi (*a*).											
(*f*)	(*g*)	(*h*)	(*i*)		Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavengering and latrine) rate (*h*).
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,906	12,934	2,178	...	61,643	...	850	221	...	...	...	...
575	3,263	1,053	...	14,582	...	247	3,000	...	...	...	...
3,481	16,197	3,231	...	76,225	...	1,097	3,221	...	...	...	...
379	3,398	906	...	8,377	...	...	...	...	...	...	2,570
...	...	...	...	...	31,819	2,763	...	28,955	24,431	...	21,097
...	...	...	...	...	...	...	...	4,653	...	...	...
379	3,398	906	...	8,377	31,819	2,763	...	33,608	24,431	...	23,667
7,093	50,860	10,965	12,526	4,02,892	...	10,680	...	1,863	27,826	...	...
...	...	...	...	...	3,783	330	2,076	...	...	...	...
423	2,868	531	160	16,541	...	...	51	...	...	...	...
1,041	5,477	1,352	338	20,132	...	...	2,768	...	...	...	...
139	1,435	110	...	6,987	...	...	145	...	...	...	...
...	...	...	...	...	1,446	...	7,248	...	...	...	...
...	...	...	...	...	1,637	...	5,306	...	...	...	...
164	2,880	709	...	11,755	...	...	552	...	...	...	...
...	...	...	...	...	4,572	6	3,756	...	...	...	...
8,860	63,520	13,667	13,024	4,58,307	11,438	11,016	21,902	1,863	27,826	...	...

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—(*concluded*).					
				Other taxes.					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	67	Gorakhpur ...	...	...	...	...	...	...
	Azamgarh...	68	Azamgarh ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...
KUMAUN.	Almora ...	69	Almora ...	...	...	...	...	...	...
	Naini Tál...	70	Naini Tál ...	87	964	...	...	...	...
		71	Káshipur ...	...	...	3,036	...	...	...
			Divisional Total	87	964	3,036	...	...	...
LUCKNOW.	Lucknow ...	72	Lucknow ...	...	...	...	...	...	...
	Unao ...	73	Unao ...	...	...	...	...	...	...
	Rae Bareli...	74	Rae Bareli ...	...	...	...	...	...	...
	Sítápur ...	75	Sítápur ...	...	...	...	...	...	...
		76	Khairabad ...	...	...	...	...	...	...
	Hardoi ...	77	Hardoi ...	...	...	...	...	...	...
		78	Sháhabad ...	...	...	...	...	...	...
		79	Sandíla ...	...	...	...	...	...	...
	Kheri ...	80	Lakhimpur ...	...	...	...	...	...	...
			Divisional Total	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

			7					8			
			Realizations under special Acts. (NOTE.—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
Tax on animals for slaughter (*c*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*).	Total.	Rents of lands, houses, saráis, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	62,714	1,083	303	...	63	1,449	2,926	770	830	5,128
...	...	17,829	201	169	...	...	370	303	570	450	...
...	...	80,543	1,284	472	...	63	1,819	3,229	1,340	1,280	5,128
...	...	10,947	113	...	...	43	156	759	591	3	...
...	...	1,10,116	105	...	...	123	228	6,804	565	...	...
...	...	7,689	1,905	...	...	35	1,940	360	28	450	325
...	...	1,28,752	2,123	...	...	201	2,324	7,923	1,184	453	325
...	...	4,43,261	1,409	5,999	...	822	8,230	6,101	2,330	24,819	1,949
...	...	6,189	1,351	158	...	...	1,509	281	209	476	...
...	...	16,592	1,095	125	...	45	1,265	1,351	1,323	473	414
...	...	22,900	863	181	...	76	1,120	12,199	1,454	1,195	304
...	...	7,132	692	22	...	...	714	1,510	7	540	...
...	...	8,694	1,976	116	...	...	2,092	2,362	2,179	753	209
...	...	6,943	560	28	...	...	588	3,779	30	2,884	50
...	...	12,307	785	10	...	...	795	413	137	423	10
...	...	8,334	1,177	...	...	208	1,385	8,188	549	324	71
...	...	5,32,352	9,908	6,639	...	1,151	17,698	36,184	8,218	31,887	3,007

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tram-ways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur...	67	Gorakhpur ...	...	1,329	...	...	...	...	...
	Azamgarh...	68	Azamgarh ...	...	1,526	...	...	...	...	...
			Divisional Total	...	2,855	...	...	...	...	...
KUMAUN.	Almora ...	69	Almora ...	...	635	...	...	16	...	...
	Naini Tál ...	70	Naini Tál ...	...	5,726	...	2,609	37	...	...
		71	Káshipur ...	...	575	...	...	...	...	...
			Divisional Total	...	6,936	...	2,609	53	...	...
LUCKNOW.	Lucknow ...	72	Lucknow ...	638	560	...	49,657	...	...	...
	Unao ...	73	Unao ...	...	884	...	...	13	...	...
	Rae Bareli...	74	Rae Bareli ...	15	7,361	...	...	8	6	...
	Sítapur ...	75	Sítápur ...	...	2,251	...	...	8	...	...
		76	Khairabad ...	...	9	...	...	...	...	...
	Hardoi ...	77	Hardoi ...	...	679	...	...	8	...	...
		78	Sháhabad ...	...	...	...	...	...	...	760
		79	Sandíla ...	...	358	...	...	...	...	...
	Kheri ...	80	Lakhimpur ...	...	676	...	...	...	720	...
			Divisional Total	653	12,778	...	49,657	37	726	760

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	467	341	...	...	...	11,791	3,867	...	...	...	...	...
...	...	88	...	...	...	...	2,937	1,054	...	...	...	...	...
...	...	555	341	...	...	...	14,728	4,921	...	...	...	...	...
...	...	99	10	...	...	...	2,113	600	...	...	...	...	...
...	1,825	742	...	...	...	...	18,308	4,641	...	...	...	...	...
...	...	53	...	...	...	...	1,791	982	...	...	...	...	...
...	1,825	894	10	...	...	...	22,212	6,223	...	...	...	...	...
...	...	4,721	...	...	...	...	90,775	3,81,265	...	400	...	...	...
...	...	54	...	...	...	...	1,917	444	...	...	...	...	...
...	...	249	...	...	...	...	11,200	1,217	...	...	...	1,020	500
3	...	360	490	...	...	...	18,264	1,164	...	...	400	...	...
...	...	63	16	...	...	...	2,145	850	...	...	...	...	...
84	...	353	...	...	...	...	6,627	834	...	...	...	...	...
...	...	110	...	...	...	...	7,613	1,365	...	...	...	...	...
...	...	128	...	...	2	...	1,471	1,120	...	...	...	...	...
...	...	294	350	...	...	...	11,172	1,786	...	...	...	...	...
87	...	6,332	856	...	2	...	1,51,184	3,90,045	...	400	400	1,020	500

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur...	67	Gorakhpur ...	690	2,327	...	6,884	662	3,955	4,617
	Azamgarh...	68	Azamgarh ...	...	...	...	1,054	58	162	220
			Divisional Total	690	2,327	...	7,938	720	4,117	4,837
KUMAUN.	Almora ...	69	Almora ...	500	...	...	1,100	...	905	905
	Naini Tál ...	70	Naini Tál ...	...	...	...	4,641	1,013	1,044	2,057
		71	Káshipur ...	...	...	...	982	8	...	8
			Divisional Total	500	...	...	6,723	1,021	1,949	29,70
LUCKNOW.	Lucknow ...	72	Lucknow ...	...	...	...	3,81,665	339	7,131	7,470
	Unao ...	73	Unao ...	...	...	...	444	...	...	...
	Rae Bareli...	74	Rae Bareli ...	...	...	...	2,737	294	71	365
	Sítápur ...	75	Sítápur ...	326	...	...	1,890	236	578	814
		76	Khairabad ...	...	...	...	850	55	144	199
	Hardoi ...	77	Hardoi ...	...	...	...	834	168	...	168
		78	Sháhabad ...	...	...	...	1,365	74	...	74
		79	Sandíla ...	...	...	...	1,120	...	74	74
	Kheri ...	80	Lakhimpur ...	...	...	...	1,786	...	365	365
			Divisional Total	326	...	....	3,92,691	1,166	8,363	9,529

of Agra and Oudh during the year ending the 31st March 1905—(continued).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	87,455	91,455	1 0 0	1 6 0
...	...	...	...	457	...	...	457	22,867	36,873	0 15 0	1 3 6
...	...	...	...	457	...	...	457	1,10,322	1,28,328	1 0 0	1 5 0
...	5,000	...	...	...	...	...	5,000	20,221	21,981	1 4 0	2 6 0
...	...	...	...	...	354	...	354	1,35,704	1,81,828	7 12 0	9 9 0
...	...	...	...	...	...	...	...	12,410	16,731	0 10 0	1 0 0
...	5,000	...	...	...	354	...	5,354	1,68,335	2,20,540	3 14 0	5 1 0
...	...	...	...	...	...	1,000	1,000	9,32,401	10,80,169	1 10 9	3 8 6
...	...	...	...	...	...	...	...	10,059	12,726	0 7 6	0 12 3
...	...	...	...	...	...	...	...	32,159	41,483	1 0 9	2 0 6
3,950	...	...	...	598	...	140	4,688	49,676	52,313	1 0 3	2 3 0
...	...	...	...	...	...	...	...	11,040	11,174	0 8 3	0 12 9
...	...	...	...	...	...	...	...	18,415	19,894	0 11 6	1 8 3
...	...	...	...	...	...	...	...	16,583	22,961	0 5 6	0 13 3
...	...	...	...	...	...	...	...	15,767	16,727	0 11 9	0 15 0
4,926	...	...	...	...	...	...	4,926	27,968	28,613	0 13 3	2 12 3
8,876	...	...	...	598	...	1,140	10,614	11,14,068	12,86,060	1 6 0	2 14 0

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	5					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums, and spices).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	81	Fyzabad ...	20,688	38,635	3,179	3,255	7,744	3,275
		82	Tánda ...	1,267	...	...	...	...	...
	Gonda ...	83	Gonda ...	5,273	5,317	1,162	605	1,014	1,170
		84	Balrámpur ...	2,430	...	...	...	...	...
	Bahraich ...	85	Bahraich ...	13,535	10,802	1,298	620	1,234	1,127
		86	Nánpára ...	9,382	4,045	1,027	279	483	666
	Sultánpur ...	87	Sultánpur ...	9,768	4,216	386	400	1,001	611
	Partábgarh ...	88	Bela (Partábgarh).	1,911	4,251	409	559	537	277
	Bara Banki...	89	Nawábganj (Bara Banki).	10,681	7,116	469	475	1,475	1,265
			Divisional Total	74,935	74,382	7,930	6,193	13,488	8,391
			GRAND TOTAL, 1904-1905.	19,82,793	16,79,171	1,98,930	1,76,661	2,40,600	1,73,841
			Grand Total, 1903-1904.	*16,21,713*	*15,96,685*	*1,78,165*	*1,70,639*	*2,03,721*	*1,61,974*

of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

6											
Municipal rates and taxes.											
Octroi (*a*).											
(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.	Tax on houses and lands (*b*).	Tax on animals and vehicles (*c*).	Tax on professions and trades (*d*).	Tolls on roads and ferries (*e*).	Water rate (*f*).	Lighting rate (*g*).	Conservancy (including scavenging and latrine) rate (*h*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
601	9,180	3,380	1,167	70,416	...	...	290	...	..	...	...
...	...	...	...	...	...	...	...	...	...	...	...
400	4,015	1,047	74	14,804	...	...	...	...	...	...	...
...	...	...	...	...	...	...	4,738	...	...	...	...
525	4,721	2,277	77	22,681	...	...	394	...	..	...	...
173	2,822	408	...	9,903	...	...	...	...	...	...	...
...	1,426	493	24	8,557	...	...	348	...	...	...	...
137	2,258	646	91	9,165	...	297	...	...	...	...	...
227	543	830	46	12,446	...	263	2,889	...	...	...	...
2,063	24,965	9,081	1,479	1,47,972	...	560	8,659	...	...	...	...
76,321	5,00,872	1,33,658	29,615	32,09,669	2,38,162	55,252	1,52,715	1,28,634	2,79,166	...	45,260
67,859	*4,75,174*	*1,27,193*	*63,088*	*30,44,498*	*1,85,666*	*53,748*	*1,40,954*	*1,17,828*	*2,83,334*	...	*44,504*

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	6					
				Municipal rates and taxes—(*concluded*).					
				Other taxes.					
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Servants' tax (*i*).	Lake frontage and boat tax (*j*).	Tax on circumstances and property (*k*).	Terminal tax (*l*).	Terminal toll (*m*).	Pilgrims' tax (*n*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	81	Fyzabad ...	...	...	...	...	...	...
		82	Tánda	...	...	10,489	...	...	...
	Gonda ...	83	Gonda	...	...	...	...	...	...
		84	Balrámpur ...	...	...	...	...	...	...
	Bahraich...	85	Bahraich ...	...	...	...	...	...	...
		86	Nánpára ...	...	...	...	...	...	...
	Sultánpur ...	87	Sultánpur ...	...	...	...	...	...	...
	Partábgarh...	88	Bela(Partábgarh)	...	...	...	...	...	...
	Bara Banki...	89	Nawábganj (Bara Banki).	...	...	...	...	...	...
			Divisional Total	...	...	10,489	...	...	...
			GRAND TOTAL, 1904-1905.	87	964	31,039	2,24,414	58,392	29,716
			Grand Total, 1903-1904.	*8,354*	*779*	*28,694*	*1,90,884*	*50,612*	*32,757*

of Agra and Oudh during the year ending the 31st March 1905—(continued).

			7					8			
			Realizations under special Acts. (NOTE—Judicial fines under special Acts should be credited under "Fines.")					Revenue derived from municipal property and powers apart from taxation.			
Tax on animals for slaughter (*o*).	Mooring tax (*p*).	Total.	From pounds (*a*).	From hackney carriages (*b*).	From licenses for the sale of spirits and drugs (*c*).	From other sources (*d*)	Total.	Rents of lands, houses, sarais, dák bungalows, &c. (*a*).	Sale proceeds of lands and produce of lands, &c. (*b*).	Conservancy receipts (other than taxes and rates) (*c*).	Fees and revenue from educational institutions (*d*).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	70,706	813	1,045	...	278	2,136	4,592	100	5,262	...
...	...	10,489	367	86	...	96	549	467	260	1,320	...
...	...	14,804	1,176	126	...	...	1,302	5,615	523	854	...
...	...	4,738	1,620	50	...	...	1,670	...	...	320	...
...	...	23,075	2,998	90	...	...	3,088	1,142	598	995	...
...	...	9,903	2,926	...	...	...	2,926	164	73	28	...
...	...	8,905	370	64	...	...	434	2,419	1,341	294	388
...	...	9,462	514	113	...	9	636	522	1,579	156	...
...	...	15,598	611	294	...	115	1,020	3,561	539	1,327	2
...	...	1,67,680	11,395	1,868	...	498	13,761	18,482	5,013	10,556	390
7,321	230	44,61,021	67,646	34,965	...	*6,304	1,08,915	4,09,641	51,639	1,45,420	26,779
7,484	*300*	*41,90,396*	*68,372*	*31,194*	*65*	†*4,325*	*1,03,956*	*3,57,427*	*61,340*	*1,74,969*	*23,229*

* Includes—

		Rs.
(*a*) Lodging house fees ...	...	1,032
(*b*) License fees on back boats	...	758
(*c*) Fees for other licenses ...	...	4,514
Total	...	6,304

† Includes—

(*a*) Lodging house fees ...	...	1,108
(*b*) License fees on back boats	...	735
(*c*) Fees for other licenses ...	...	2,482
Total	...	4,325

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4							
				Revenue derived from municipal property						
							Other fees.			
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	Fees and revenue from medical institutions (*e*).	Fees and revenue from markets and slaughter-houses (*f*).	Fees and revenue from tramways (*g*).	Sale of water (*h*).	Copying fees (*i*).	Fairs (*j*).	Registration fees (*k*).
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	81	Fyzabad ...	...	525	...	...	...	1,668	...
		82	Tánda ...	...	772	...	...	29	...	...
	Gonda ...	83	Gonda ...	...	748	...	...	...	...	...
		84	Balrámpur ...	...	283	...	...	...	...	...
	Bahraich ...	85	Bahraich ...	...	5	...	...	3	...	...
		86	Nánpára ...	...	37	...	...	...	...	...
	Sultánpur ...	87	Sultánpur ...	...	1,889	...	...	...	...	..
	Partábgarh ...	88	Bela (Partábgarh).	...	1,230	...	...	14	...	109
	Bara Banki ...	89	Nawábganj (Bara Banki).	...	1,188	...	...	...	...	...
			Divisional Total	...	6,677	...	...	46	1,668	109
			GRAND TOTAL, 1904-1905.	653	1,25,168	...	1,47,283	1,179	18,445	8,403
			Grand Total, 1903-1904.	*1,883*	*1,34,093*	...	*1,24,303*	*551*	*18,225*	*6,827*

of Agra and Oudh during the year ending the 31st March 1905—(continued).

8								9					
and powers apart from taxation—(*concluded*).								Grants and contributions (for general and special purposes).					
			Interest on investments.					From Government.			From Local Funds.		
License fees on hand carts (*l*).	Miscellaneous (*m*).	Fines under municipal and other Acts (*n*).	For general purposes (*o*).	For educational purposes (*p*).	For medical purposes (*q*).	Premium on loans (*r*).	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
233	...	1,144	...	...	...	...	13,524	14,464	...	...	...	...	...
...	...	183	...	...	...	...	3,031	1,010	...	...	201	...	...
...	...	331	...	...	...	...	8,071	970	...	...	...	...	...
...	...	117	...	...	...	...	720	663	...	...	...	...	...
...	...	192	...	112	...	...	3,047	1,634	...	...	...	...	...
...	...	24	175	...	...	...	501	670	...	...	...	...	...
...	...	99	...	...	...	...	6,430	551	...	...		...	...
...	...	87	...	...	...	...	3,697	486	...	...	...	...	...
	...	213	...	...	...	...	6,830	1,393	...	...	...	...	...
233	...	2,390	175	112	...	...	45,851	21,841	...	...	201	...	...
8,390	4,307	47,149	14,690	136	299	...	10,09,581	7,61,107	157	400	26,688	1,530	1,340
4,319	*12,976*	*48,278*	*24,803*	*136*	*300*	...	*9,93,659*	*3,43,854*	*156*	...	*30,160*	*1,244*	*2,745*

STATEMENT No. II.—*Showing the income of the municipalities in the United Provinces*

1	2	3	4	9				10		
				Grants and contributions (for general and special purposes)—(*concluded*).				Miscellaneous.		
				From other sources.						
Name of division.	Name of district.	Serial number of municipality.	Name of municipality.	For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (*a*).	Other items (*b*).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD.	Fyzabad ...	81	Fyzabad ...	...	....	....	14,464	...	1,412	1,412
		82	Tánda ...	...	...	...	1,211	33	67	100
	Gonda ...	83	Gonda ...	...	...	...	970	21	...	21
		84	Balrámpur ...	...	...	...	663	...	36	36
	Bahraich ...	85	Bahraich ...	...	...	...	1,634	145	...	145
		86	Nánpára ...	...	...	...	670	25	...	25
	Sultánpur ...	87	Sultánpur ...	260	....	...	811	21	68	89
	Partábgarh...	88	Bela (Partábgarh)	...	...	...	486	...	102	102
	Bara Banki...	89	Nawábganj (Bara Banki).	...	...	...	1,393	5	184	189
			Divisional Total	260	...	...	22,302	250	1,869	2,119
			GRAND TOTAL, 1904-1905.	2,806	12,238	...	8,06,266	15,756	1,08,053	1,23,809
			Grand Total, 1903-1904.	*19,531*	*2,004*	*5,092*	*4,04,786*	*10,792*	*40,935*	*51,727*

of Agra and Oudh during the year ending the 31*st March* 1905—(concluded).

11								12	13	14	15
Extraordinary and debt.											
Sale proceeds of Government securities and withdrawals from Savings Bank (*a*).	Loans (*b*).		Realizations of sinking fund for repayment of loans (*c*).	Advances (*d*).		Deposits (*e*).	Total.	Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.
	From Government.	Raised in the market from private individuals.		Permanent.	Other.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
...	50,000	...	...	...	206	...	50,206	1,52,448	1,73,136	1 0 0	2 2 3
...	...	...	...	...	...	...	...	15,380	16,647	0 8 6	0 12 6
...	...	...	...	...	...	...	...	25,168	30,441	0 15 0	1 9 6
...	...	...	...	...	...	...	...	7,827	10,257	0 4 6	0 7 6
...	...	...	...	...	...	...	...	30,989	44,524	0 13 6	1 2 3
...	...	...	...	...	...	...	...	14,025	23,407	0 15 0	1 5 3
...	...	...	...	...	...	...	...	16,669	26,437	0 15 0	1 12 0
...	...	...	...	...	45	...	45	14,428	16,339	1 2 9	1 12 9
...	...	...	...	...	...	...	...	25,030	35,711	1 1 3	1 11 9
...	50,000	...	...	...	251	...	50,251	3,01,964	3,76,899	0 14 3	1 9 9
40,588	3,67,000	...	...	18,075	1,080	18,859	4,45,602	69,55,194	89,37,987	1 7 0	2 3 9
40,178	*2,41,000*	*10,00,000*	...	*1,198*	*20,673*	*11,995*	*13,15,044*	*70,59,568*	*86,81,281*	*1 4 9*	*2 3 0*

STATEMENT No. III.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (*a*)	Collection of taxes including bonded warehouses, establishment, purchase of account-books and paper, money boxes, repairs to outposts. (*b*)	Collection of tolls on roads and ferries. (*c*)	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities. (*f*)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún...	1	Dehra ...	4,517	5,171	...	...	134	...	9,822
		2	Mussoorie ...	8,534	7,309	6,968	81	10	...	22,902
	Saháranpur	3	Saháranpur ...	5,657	5,755	...	201	50	...	11,663
		4	Hardwár Union	2,835	3,719	...	...	70	...	6,624
		5	Deoband ...	1,183	2,017	...	...	45	...	3,245
		6	Roorkee ...	1,726	2,416	...	...	35	...	4,177
	Muzaffarnagar.	7	Muzaffarnagar	2,861	3,001	...	...	40	...	5,902
		8	Kandhla ...	508	1,077	...	...	...	...	1,585
		9	Kairána ...	685	2,064	...	...	...	...	2,749
	Meerut ...	10	Meerut ...	7,521	28,242	...	...	2	...	35,765
		11	Gháziabad ...	1,653	2,199	...	...	15	...	3,867
		12	Hápur ...	2,231	2,510	..	...	...	...	4,741
		13	Sardhana ...	159	1,704	...	...	...	...	1,863
		14	Mawána ...	399	371	...	...	...	...	770
	Bulandshahr	15	Bulandshahr ...	4,511	1,837	...	234	21	...	6,603
		16	Anúpshahr ...	983	1,051	...	...	25	...	2,059
		17	Khurja ...	2,766	4,299	...	...	36	...	7,101
		18	Sikandrabad ...	1,844	2,494	...	2	503	...	4,843
	Aligarh ...	19	Koil (Aligarh)	4,604	5,488	...	214	20	60	10,386
		20	Háthras ...	3,254	5,103	...	448	...	...	8,805
		21	Atrauli ...	1,898	1,981	...	...	130	...	4,009
		22	Sikandra Rao...	1,835	1,098	...	68	5	15	3,021
			Divisional Total	62,164	90,906	6,968	1,248	1,141	75	1,62,502

United Provinces of Agra and Oudh during the year ending the 31st March 1905.

6					7							
Public safety.					Public health and convenience.							
					Water supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (a)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (b)	Police (establishment, purchase of clothing, &c., repairs to out-posts). (c)	Rewards for destruction of wild animals and snakes. (d)	Total.	Capital outlay. (a) (1)	Establishment, repairs, &c. (a) (2)	Capital outlay. (b) (1)	Establishment, repairs, &c. (b) (2)	Conservancy (including road cleaning and watering) and latrines. (c)	Hospitals and dispensaries. (d).	Vaccination. (e).	Markets and slaughter-houses. (f).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,507	3,562	...	6,069	...	1,054	7,208	1,202	10,134	2,244	144	266
...	2,915	3,030	...	5,945	10,940	18,981	2,605	2,100	28,024	2,110	300	437
...	2,959	9,865	4	12,828	...	...	627	1,434	28,964	4,229	451	12,528
...	1,208	5,279	3	6,490	...	17	1,244	1,476	8,843	2,779	182	48
...	927	4,346	...	5,273	...	...	...	1,328	2,970	505	109	...
...	1,013	2,310	...	3,323	...	...	...	...	4,927	960	122	50
...	1,539	3,626	9	5,174	...	...	3,213	527	7,103	1,637	193	76
...	225	1,550	...	1,775	100	...	...	...	2,403	454	152	...
...	350	3,071	...	3,421	...	...	2,364	120	3,791	1,577	242	35
...	3,084	11,752	28	14,864	...	31,294	...	8,605	21,780	5,287	287	296
...	916	2,381	...	3,297	...	44	1,647	255	4,175	796	144	...
...	1,388	2,832	48	4,268	...	144	1,316	8	6,988	692	174	...
...	609	2,864	...	3,473	...	...	377	...	2,386	658	107	80
...	127	1,373	...	1,500	...	...	...	...	974	544	133	...
...	1,302	2,816	10	4,128	...	120	521	72	6,293	1,052	225	150
...	292	1,368	12	1,672	...	44	...	3	2,123	146	150	...
25	2,186	9,534	6	11,751	...	338	...	546	8,211	1,163	170	26
...	1,129	2,741	15	3,885	...	73	1,111	1,195	4,152	780	151	101
35	3,875	12,585	38	16,533	...	...	7,836	9,856	21,775	4,534	393	869
...	1,778	7,661	...	9,439	...	419	781	1,264	9,682	1,566	228	65
...	411	1,806	...	2,217	...	228	955	...	3,852	471	181	1,162
...	519	1,614	...	2,133	...	...	704	197	2,474	333	174	359
60	31,259	97,966	173	1,29,458	11,040	52,756	32,509	30,188	1,92,024	34,517	4,412	16,548

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works.		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges. (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún...	1	Dehra ...	218	...	...	...	24	543	1,258	5,216
		2	Mussoorie ...	128	...	636	...	117	1,469	22,137	20,186
	Saháranpur	3	Saháranpur ...	354	191	841	60	80	913	1,092	3,948
		4	Hardwár Union	106	11	366	...	128	331	315	10,294
		5	Deoband ...	99	60	...	...	24	182	543	556
		6	Roorkee ...	158	397	285	...	12	408	2,511	1,695
	Muzaffarnagar.	7	Muzaffarnagar	384	...	686	12	93	218	1,864	2,042
		8	Kandhla ...	97	34	34	...	16	110	...	804
		9	Kairána ...	65	97	69	...	59	102	...	1,692
	Meerut ...	10	Meerut ...	165	52	897	...	4	240	1,234	14,415
		11	Gháziabad ...	116	30	78	...	...	133	8	985
		12	Hápur ...	77	...	79	...	181	204	2,975	...
		13	Sardhana ...	100	...	116	...	4	126	...	774
		14	Mawána ...	40	...	...	...	...	5	...	400
	Bulandshahr	15	Bulandshahr ...	113	...	374	...	29	541	455	1,626
		16	Anúpshahr ...	115	54	...	...	14	60	408	...
		17	Khurja ...	180	...	175	...	66	285	210	3,423
		18	Sikandrabad ...	588	...	99	...	24	296	612	2,905
	Aligarh ...	19	Koil (Aligarh)	294	...	1,032	...	414	784	...	5,964
		20	Háthras ...	233	...	356	...	172	741	2,642	5,044
		21	Atrauli ...	168	...	70	...	24	175	...	1,391
		22	Sikandra Rao ...	229	92	143	24	120	388	408	...
			Divisional Total	4,027	1,018	6,336	96	1,605	8,254	38,672	83,360

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

		8				9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(1)							Interest on loans. (a)			
Stores. (4)	Total.	Schools and colleges. (a)	Contributions. (b)	Libraries, museums, menageries, &c. (c)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b)	Actual cost of works done for private individuals. (c)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49	29,560	2,195	176	50	2,421	1,000	...	3,432	...	...
101	1,10,271	900	500	...	1,400	3,062	...	3,935	...	...
...	55,712	1,595	2,590	120	4,305	...	...	...	...	48
...	26,140	1,586	447	...	2,033	...	...	...	...	...
17	6,393	711	625	...	1,336	...	...	...	...	...
...	11,525	1,031	298	...	1,329	2,105	...	...	...	...
...	18,048	1,575	426	...	2,001	894	...	459	...	...
...	4,204	938	...	...	938	...	...	...	...	...
...	10,213	981	249	...	1,230	...	...	...	...	...
...	84,556	8,952	707	1,200	10,859	54,001	...	12,550	...	...
...	8,411	892	95	50	1,037	...	...	...	...	...
...	12,838	2,192	140	100	2,432	...	...	...	...	...
...	4,728	230	113	...	343	...	...	...	...	...
...	2,096	211	77	...	288	...	...	...	...	...
... 5	11,576	1,157	476	100	1,733	...	...	...	...	...
...	3,117	531	100	...	631	16	...	...	...	...
...	14,793	1,738	329	...	2,067	100	...	...	...	...
...	12,087	1,525	200	...	1,725	...	...	...	...	...
...	53,751	4,618	1,000	720	6,338	500	...	601	...	...
418	23,611	3,584	416	120	4,120	...	...	...	...	...
...	8,677	795	...	...	795	...	...	...	...	...
...	5,645	640	...	...	640	...	...	...	...	...
...										
590	5,17,952	38,577	8,964	2,460	50,001	61,678	...	20,977	...	48

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous - (*concluded*).						
				Other items.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dún	1	Dehra ...	275	1,658	150	179	207	360	...
		2	Mussoorie ...	282	1,996	45	544	...	1,650	...
	Saháranpur	3	Saháranpur ...	4,786	963	...	278	238	...	...
		4	Hardwár Union	2,277	691	...	95	1,404	...	13,582
		5	Deoband ...	342	441	...	...	47	6	23
		6	Roorkee ...	409	314	169	48	15	...	2
	Muzaffarnagar.	7	Muzaffarnagar...	631	627	...	48	...	32	...
		8	Kandhla ...	32	235	...	4	...	...	...
		9	Kairána ...	60	308	...	44	70	...	314
	Meerut ...	10	Meerut ...	2,488	1,734	157	1,880	1,055	54	...
		11	Gháziabad ...	115	375	8	55	33	...	...
		12	Hápur ...	8	499	...	135	3	109	...
		13	Sardhana ...	145	256	...	26	8	8	...
		14	Mawána ...	...	83	...	7	...	...	...
	Bulandshahr	15	Bulandshahr ...	...	564	...	85	206	34	...
		16	Anúpshahr ...	9	213	...	40	...	6	293
		17	Khurja ...	...	479	...	100	463	30	...
		18	Sikandrabad ...	97	513	96	62	46	...	...
	Aligarh ...	19	Koil (Aligarh),	805	1,048	120	242	21	...	...
		20	Háthras ...	2,123	1,354	6	140	...	45	...
		21	Atrauli ...	262	618	23	76	...	...	...
		22	Sikandra Rao...	397	511	...	46	...	...	...
										...
			Divisional Total	15,543	15,480	774	4,134	3,816	2,334	14,214

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

11										12	13	14
		Extraordinary and debt.										
		Investments. (*a*)				Advances. (*d*)						
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*).	Repayments of loans. (*c*).	Permanent.	Other.	Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
203	6,464	...	...	...	2,212	...	900	9	3,121	58,457	52,435	1,10,892
730	9,182	...	...	...	3,393	5	...	1,952	5,350	1,58,112	42,875	2,00,987
78	6,391	...	...	...	...	...	1,000	510	1,510	92,409	57,449	1,49,858
420	18,469	...	...	...	...	...	200	...	200	59,956	30,125	90,081
61	920	...	...	...	...	...	...	...	...	17,167	33,499	50,666
49	1,006	...	...	...	...	100	103	...	203	23,668	13,205	36,873
...	1,797	...	...	...	2,599	...	...	...	2,599	36,415	13,655	50,070
4	275	...	...	...	...	...	...	...	...	8,777	3,572	12,349
21	817	...	...	...	...	...	13	...	13	18,443	6,608	25,051
496	20,414	...	...	...	9,026	...	...	600	9,626	2,30,085	36,448	2,66,533
...	586	...	...	...	...	...	...	...	...	17,198	10,411	27,609
...	754	...	...	...	...	...	...	...	...	25,033	23,316	48 349
11	454	...	...	...	...	667	...	...	667	11,528	6,933	18,461
...	90	...	...	...	...	...	...	...	...	4,744	1,024	5,768
31	920	...	...	...	...	...	...	150	150	25,110	12,418	37,528
52	613	...	...	...	...	...	...	...	...	8,108	6,057	14,165
42	1,114	...	...	...	...	...	...	...	..	36,926	14,974	51,900
135	949	...	...	...	...	...	...	...	...	23,489	11,548	35,037
402	3,239	...	...	...	2,587	2,200	...	...	4,787	95,534	36,121	1,31,655
*10,148	13,816	...	...	...	...	...	...	...	...	59,791	37,784	97,575
170	1,149	...	...	...	...	...	...	...	...	16,847	8,706	25,553
10	964	...	...	...	...	...	...	...	...	12,403	4,767	17,170
13,063	90,283	...	...	...	19,817	2,972	2,216	3,221	28,226	10,40,200	4,63,930	15,04,130

* Includes Rs. 9,321 out of school subscriptions paid to the district board for investment.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.) (*a*).	Collection of taxes, including bonded warehouses, establishment, purchase of account-books and paper, money-boxes, repairs to outposts (*b*).	Collection of tolls on roads and ferries (*c*).	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities. (*f*)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	4,271	5,960	...	2,322	14	...	12,567
		24	Brindaban ...	2,282	1,877	...	1,004	3	...	5,166
		25	Kosi ...	662	1,740	...	20	...	...	2,422
	Agra ...	26	Agra ...	19,767	34,898	...	...	266	...	54,931
		27	Firozabad ...	420	2,263	...	938	...	21	3,642
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	1,449	6,707	...	...	67	...	8,223
	Mainpuri ...	29	Mainpuri ...	2,065	2,538	...	...	23	9	4,635
	Etáwah ...	30	Etáwah ...	3,555	3,880	...	...	195	...	7,630
	Etah ...	31	Etah ...	1,728	1,802	...	...	61	9	3,600
		32	Soron ...	1,253	1,785	...	...	...	...	3,038
		33	Kásganj ...	2,308	3,410	...	...	352	...	6,070
		34	Jalesar ...	678	1,576	...	...	...	...	2,254
			Divisional Total	40,438	68,436	...	4,284	981	39	1,14,178
ROHILKHAND.	Bareilly ...	35	Bareilly ...	8,342	11,968	...	...	23	...	20,333
	Bijnor ...	36	Bijnor ...	940	1,760	...	45	...	...	2,745
		37	Chándpur ...	1,054	1,182	...	...	23	...	2,259
		38	Dhámpur ...	808	1,434	...	...	...	...	2,242
		39	Nagína ...	1,692	3,114	...	...	13	...	4,819
		40	Najíbabad ...	2,168	3,521	...	...	5	...	5,694
	Budaun ...	41	Budaun ...	5,314	4,250	...	...	364	...	9,928
		42	Ujháni ...	366	256	...	1	...	...	623
		43	Sahaswan ...	1,300	336	...	464	80	...	2,180
	Moradabad	44	Moradabad ...	4,803	7,738	...	...	135	...	12,676
		45	Chandausi ...	2,634	3,328	...	...	5	...	5,967
		46	Amroha ..	3,115	3,843	...	353	...	...	7,311
		47	Sambhal ...	1,358	3,436	...	...	70	...	4,864
	Sháhjahán-pur	48	Sháhjahánpur...	7,714	9,923	...	46	154	...	17,837
		49	Tilhar ...	2,785	2,791	...	...	69	...	5,645
	Pilibhít ...	50	Pilibhít ...	2,889	8,376	...	...	99	...	11,364
		51	Bisalpur ...	734	1,432	...	...	15	...	2,181
			Divisional Total	48,016	68,688	...	909	1,055	...	1,18,668

Provinces of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.) (*b*)	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2).	Capital outlay. (*b*) (1)	Establishment, repairs, &c. (*b*) (2).	Conservancy (including road cleaning and watering) and latrines. (*e*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*).	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,995	10,353	...	14,348	...	...	683	24	21,574	2,500	342	266
...	1,223	4,142	...	5,365	...	...	...	812	5,512	1,240	160	...
...	728	1,865	...	2,593	...	13	9,000	19	3,342	487	138	2,051
4,668	7,008	29,164	...	40,840	22,080	70,478	51,408	1,746	75,434	17,549	1,015	3,049
...	1,301	1,885	...	3,186	...	177	...	...	4,820	1,168	210	...
...	1,431	12,683	...	14,114	...	458	18,563	289	13,534	3,204	282	432
2	1,322	2,962	...	4,286	...	108	1,038	1,196	5,485	960	172	38
...	3,388	5,842	...	9,230	...	642	3,131	2,911	13,721	1,575	190	107
2	1,035	1,724	...	2,761	...	394	...	45	5,615	1,349	169	567
...	1,272	2,152	...	3,424	118	112	...	...	3,754	575	132	...
...	1,210	2,551	...	3,761	...	...	...	3,651	4,660	567	163	367
...	939	1,955	...	2,894	...	173	...	...	2,448	456	164	638
4,672	24,852	77,278	...	1,06,802	22,198	72,555	83,823	10,693	1,59,899	31,630	3,137	7,515
21	8,073	25,107	19	33,220	511	189	16,134	2,060	43,901	5,326	590	24,353
...	800	1,618	3	2,421	...	66	689	261	3,965	713	147	100
...	444	1,363	...	1,807	...	215	...	182	1,727	485	117	...
...	572	895	3	1,470	...	100	...	786	1,800	416	74	14
...	1,236	2,332	...	3,568	...	11	40	...	4,601	873	210	30
...	1,055	2,816	...	3,871	...	519	...	28	5,355	749	154	222
...	2,988	7,649	...	10,637	...	877	...	10,453	13,856	4,649	290	180
...	339	962	5	1,306	...	230	...	30	1,392	317	123	28
...	692	2,050	...	2,742	...	251	16	468	3,050	682	167	1,328
...	6,546	15,717	282	22,545	...	979	3,055	733	37,519	4,569	472	1,158
...	1,966	4,199	...	6,165	...	153	1,653	223	6,422	1,591	219	39
...	2,159	5,099	2	7,260	...	4	...	893	7,615	1,438	261	366
...	1,716	3,643	...	5,359	...	52	...	471	6,568	1,146	232	24
...	5,792	18,691	...	24,483	...	600	6,813	1,059	24,021	6,617	432	3,193
...	1,189	7,940	...	9,129	...	...	...	185	7,858	2,123	163	70
...	3,152	7,579	...	10,731	...	811	5,250	366	21,799	1,986	225	466
...	450	2,705	...	3,155	...	124	160	610	2,485	206	151	96
21	39,169	1,10,365	314	1,49,869	511	5,181	33,810	18,808	1,93,934	33,886	4,027	31,667

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works		
Division.	Name of district.	Serial number of municipality.	Name of municipality	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	144	...	3,263	...	117	707	176	4,995
		24	Brindaban ...	189	...	...	...	...	94	245	3,473
		25	Kosi ...	196	...	12	...	24	180	628	173
	Agra ...	26	Agra ...	340	...	1,913	...	264	5,091	4,756	24,340
		27	Firozabad ...	120	...	143	...	...	180	405	1,209
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	264	...	1,314	...	179	423	3,739	7,077
	Mainpuri ...	29	Mainpuri ...	121	117	...	...	11	212	134	946
	Etáwah ...	30	Etáwah ...	324	...	1,144	200	195	610	...	5,353
	Etah ...	31	Etah ...	167	284	62	...	24	325	198	1,290
		32	Soron ...	175	60	65	...	24	240	703	1,501
		33	Kásganj ...	177	281	69	...	24	296	115	990
		34	Jalesar ...	162	152	64	...	24	120	516	600
			Divisional Total	2,379	894	8,049	200	886	8,478	11,615	51,947
ROHILKHAND.	Bareilly ...	35	Bareilly ...	135	8,412	5,856	258	642	...	21,647	26,362
	Bijnor ...	36	Bijnor ...	59	418	93	10	47	280	...	2,258
		37	Chándpur ...	33	...	...	10	30	26	2,144	1,041
		38	Dhámpur ...	49	...	61	10	36	175	...	1,213
		39	Nagína ...	56	...	10	...	...	...	...	2,315
		40	Najíbabad ...	38	25	312	...	30	...	154	2,721
	Budaun ...	41	Budaun ...	602	...	7,187	...	117	...	3,525	3,855
		42	Ujháni ...	129	42	...	...	24	16	90	210
		43	Sahaswan ...	223	288	91	...	24	...	...	1,102
	Moradabad	44	Moradabad ...	578	480	602	...	145	399	1,020	6,101
		45	Chandausi ...	126	426	166	...	36	...	111	4,140
		46	Amroha ...	174	1	131	...	2	...	...	5,185
		47	Sambhal ...	210	60	141	...	36	300	935	4,285
	Sháhjahánpur	48	Sháhjahánpur...	244	186	1,661	21	36	1,326	2,127	15,402
		49	Tilhar ...	96	...	189	...	12	227	1,333	890
	Pilibhít ...	50	Pilibhít ...	452	...	962	...	96	...	...	14,732
		51	Bisalpur ...	178	...	9	...	24	...	...	1,183
			Divisional Total	3,382	10,338	17,471	309	1,337	2,749	33,086	92,995

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

		8				9	10			
		Public instruction.				Contributions. (4)	Miscellaneous.			
(1)							Interest on loans. (a)			
Stores. (4)	Total.	Schools and colleges. (a)	Contributions. (b)	Libraries, museums, menageries, &c. (c)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b)	Actual cost of works done for private individuals (c)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	34,791	2,636	1,323	36	3,995	1,000	...	...	...	...
...	11,725	2,005	330	...	2,335	...	...	...	...	...
...	16,263	579	190	...	769	...	...	...	...	...
...	2,79,463	10,724	655	...	11,379	25,733	...	46,112	...	...
...	8,432	1,871	156	...	2,027	...	...	...	...	...
...	49,758	2,836	2,139	589	5,564	376	...	...	...	...
... 7	10,545	901	580	...	1,481	...	...	...	...	...
...	30,103	2,472	1,364	...	3,836	...	...	...	...	...
...	10,489	856	95	...	951	...	...	...	...	...
...	7,459	955	60	...	1,015	...	...	...	...	...
...	11,360	1,517	...	20	1,537	...	...	...	...	...
...	5,517	609	...	...	609	...	...	46	...	...
7	4,75,905	27,961	6,892	645	35,498	27,109	...	46,158	...	...
...	1,56,376	9,981	6,908	1,000	17,889	6,250	...	210	....	1,248
...	9,106	182	1,134	5	1,321	...	...	...	...	...
...	6,010	487	116	5	608	...	...	...	...	...
217	4,951	298	214	...	512	...	...	...	...	...
...	8,146	586	261	5	852	175	...	...	...	...
...	10,307	1,419	202	5	1,626	211	...	...	...	...
...	45,591	3,351	1,797	...	5,148	...	...	...	...	...
...	2,631	395	150	...	545	...	...	...	...	...
...	7,690	867	259	...	1,126	...	...	...	...	...
179	57,989	4,104	1,689	...	5,793	611	...	...	...	...
...	15,305	1,337	293	50	1,680	388	...	...	...	...
...	16,070	3,272	...	...	3,272	...	...	...	...	...
...	14,460	1,321	388	...	1,709	325	...	...	...	...
...	63,738	4,516	3,774	...	8,290	1,000	...	...	...	...
...	13,146	1,239	144	...	1,383	153	...	...	...	...
...	47,145	1,958	5,985	4	7,947	364	...	...	...	...
...	5,226	450	142	...	592	127	...	...	...	...
396	4,83,887	35,763	23,456	1,074	60,293	9,604	...	210	...	1,248

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	23	Muttra ...	809	928	...	169	266	...	72
		24	Brindaban ...	113	257	...	44	...	20	50
		25	Kosi ...	153	424	37	...	587	...	...
	Agra ...	26	Agra ...	11,193	7,445	832	1,445	475	...	250
		27	Firozabad ...	1,011	117	56	84	74	9	150
	Farrukhabad	28	Fatehgarh-*cum*-Farrukhabad.	877	646	...	173	...	15	...
	Mainpuri ...	29	Mainpuri ...	119	248	...	95	37	...	...
	Etáwah ...	30	Etáwah ...	489	439	183	191	66	265	...
	Etah ...	31	Etah ...	1,073	625	...	60	79	...	...
		32	Soron ...	472	504	...	50	3	40	...
		33	Kásganj ...	525	383	...	54	8	72	...
		34	Jalesar ...	285	376	...	37	52	45	...
			Divisional Total	17,119	12,392	1,108	2,402	1,647	466	522
ROHILKHAND.	Bareilly ...	35	Bareilly ...	4,778	2,422	240	580	229	2,294	...
	Bijnor ...	36	Bijnor ...	513	467	4	29	12	37	...
		37	Chándpur ...	52	313	...	31	31	...	...
		38	Dhámpur ...	70	...	...	42	95	...	...
		39	Nagína ...	327	743	...	43	3	...	...
		40	Najíbabad ...	592	...	182	...	...	...	...
	Budaun ...	41	Budaun ...	100	186	...	238	...	...	...
		42	Ujháni ...	127	83	...	11	...	...	...
		43	Sahaswan ...	50	188	...	29	...	...	...
	Moradabad ...	44	Moradabad ...	...	1,196	159	241	174	223	...
		45	Chandausi ...	629	469	...	141	...	59	...
		46	Amroha ...	...	698	...	118	...	199	...
		47	Sambhal ...	...	888	31	78	...	...	...
	Sháhánpur	48	Sháhjahánpur...	2,126	1,905	188	355	131	325	...
		49	Tilhar ...	498	535	...	62	...	...	...
	Pilibhít ...	50	Pilibhít ...	175	997	...	123	35	...	...
		51	Bisalpur ...	73	300	...	10	...	...	...
			Divisional Total	10,110	11,390	804	2,131	710	3,137	...

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

11										12	13	14
Extraordinary and debt.												
		Investments. (*a*)				Advances. (*d*)						
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund. (*b*)	Repayments of loans. (*c*)	Permanent.	Other.	Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,471	6,715	...	...	...	....	1,600	...	...	1,600	75,016	30,848	1,05,864
13	497	...	...	...	...	150	...	...	150	25,238	4,747	29,985
18	1,219	...	...	...	...	...	...	...	...	23,266	4,320	27,586
*12,365	80,117	...	...	...	42,584	7,000	1,847	...	51,431	5,43,894	1,68,845	7,12,739
88	1,589	...	...	...	...	...	...	...	...	18,876	8,500	27,376
2,072	3,783	...	...	...	...	502	...	...	502	82,320	9,429	91,749
38	537	...	...	...	...	...	200	179	379	21,863	6,933	28,796
665	2,298	...	...	...	...	...	500	...	500	53,597	26,379	79,976
...	1,837	...	...	...	...	...	...	...	...	19,638	6,302	25,940
85	1,154	...	...	...	...	...	...	...	...	16,090	3,248	19,338
17	1,059	...	...	..	...	...	...	...	...	23,787	4,557	28,344
4	845	...	...	...	1,246	...	...	...	1,246	13,365	4,612	17,977
19,836	1,01,650	...	...	...	43,830	9,252	2,547	179	55,808	9,16,950	2,78,720	11,95,670
1,074	13,075	...	...	...	...	93	...	918	1,011	2,48,154	21,386	2,69,540
14	1,076	...	...	...	...	...	...	65	65	16,734	3,933	20,667
38	465	...	...	...	...	...	...	...	...	11,149	4,193	15,342
8	215	...	...	...	...	...	...	...	...	9,390	3,726	13,116
22	1,138	...	...	...	...	...	15	187	202	18,900	3,292	22,192
194	968	...	...	...	...	...	...	41	41	22,718	8,395	31,113
594	1,118	...	...	...	...	...	4	...	4	72,426	16,105	88,531
30	251	...	...	...	...	...	...	...	...	5,356	2,734	8,090
25	292	...	...	...	...	...	...	...	...	14,030	3,206	17,236
480	2,473	...	...	...	...	150	...	1,041	1,191	1,03,278	35,789	1,39,067
42	1,340	...	...	...	...	...	...	...	...	30,845	22,162	53,007
295	1,310	...	...	...	...	5	...	...	5	35,228	6,091	41,319
72	1,069	...	...	...	...	10	...	117	127	27,913	16,469	44,382
322	5,352	...	...	...	...	...	...	383	383	1,21,083	22,518	1,43,601
109	1,204	...	...	...	...	68	...	...	68	30,728	967	31,695
560	1,890	...	...	...	...	125	...	...	125	79,566	9,782	89,348
95	478	...	...	...	...	...	147	...	147	11,906	3,838	15,744
3,974	33,714	...	...	...	...	451	166	2,752	3,369	8,59,404	1,84,586	10,43,990

* Includes Rs. 6,377 paid as compensation for land taken up for a graveyard.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (a)	Collection of taxes, including bonded warehouses, establishment, purchase of account-books and paper, money-boxes, repairs to outposts. (b)	Collection of tolls on roads and ferries. (c)	Survey of land. (d)	Refunds. (e)	Pensions and gratuities. (f)	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	52	Cawnpore ...	18,145	20,421	...	1,399	...	66	40,031
	Fatehpur ...	53	Fatehpur ...	738	2,023	...	...	...	...	2,761
	Bánda ...	54	Bánda ...	1,157	3,066	...	1,416	3	90	5,732
	Allahabad ...	55	Allahabad ...	16,551	28,348	5,572	1,156	...	102	51,729
	Jhánsi ...	56	Jhánsi ...	4,887	5,945	...	80	22	...	10,934
		57	Lalitpur ...	1,010	1,983	...	...	48	...	3,041
		58	Mau Ranipur ...	718	2,585	...	...	...	...	3,303
	Jalaun ...	59	Orai ...	723	1,158	...	...	22	60	1,963
		60	Kálpi ...	974	1,967	...	...	33	20	2,994
		61	Kúnch ...	1,385	2,546	...	153	13	...	4,097
			Divisional Total	46,288	70,042	5,572	4,204	141	338	1,26,585
Benares.	Benares ...	62	Benares ...	13,344	22,430	4,188	3,574	247	...	43,783
	Mirzapur ...	63	Mirzapur ...	6,435	6,024	...	...	96	...	12,555
	Jaunpur ...	64	Jaunpur ...	2,948	6,469	...	...	4	...	9,421
	Gházipur ...	65	Gházipur ...	2,557	4,602	...	...	36	...	7,195
	Ballia ...	66	Ballia ...	712	542	...	...	2	...	1,256
			Divisional Total	25,996	40,067	4,188	3,574	385	...	74,210
Gorakhpur.	Gorakhpur ...	67	Gorakhpur ...	6,723	4,983	...	2	810	...	12,518
	Azamgarh ...	68	Azamgarh ...	1,047	3,466	...	...	...	...	4,513
			Divisional Total	7,770	8,449	...	2	810	...	17,031
Kumaun.	Almora ...	69	Almora ...	847	1,989	...	...	...	...	2,836
	Naini Tál ...	70	Naini Tál ...	8,363	650	2,896	421	25	...	12,355
		71	Káshipur ...	556	1,209	...	...	...	...	1,765
			Divisional Total	9,766	3,848	2,896	421	25	...	16,956

Provinces of Agra and Oudh during the year ending the 31st March 1905—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*)	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2)	Capital outlay (*b*) (1)	Establishment, repairs, &c. (*b*) (2)	Conservancy (including road cleaning and watering) and latrines. (*c*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*)	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
170	16,598	25,138	331	42,237	23,530	76,833	3,68,610	3,704	95,292	5,818	618	5,449
...	923	2,368	1,343	4,634	...	...	1,463	100	4,256	627	168	120
...	1,007	3,205	5	4,217	...	...	...	...	6,574	773	205	1,020
...	10,478	23,301	...	33,779	10,163	55,586	11,676	629	91,709	12,526	1,319	3,501
...	5,279	13,881	33	19,193	...	171	390	501	27,497	2,064	170	1,103
...	1,052	1,917	1	2,970	...	772	125	42	3,676	1,229	147	313
...	513	3,318	1	3,832	...	188	1,322	999	4,672	800	171	123
...	537	1,208	...	1,745	990	678	779	189	3,115	399	128	119
...	424	2,026	...	2,450	...	155	982	141	3,401	288	112	24
...	858	2,666	...	3,524	151	97	690	358	3,533	1,332	125	262
170	37,669	79,028	1,714	1,18,581	34,834	1,34,480	3,86,037	6,663	2,43,725	25,856	3,163	12,034
...	15,216	35,737	...	50,953	12,386	72,795	1,79,263	5,273	76,607	4,220	897	5,936
...	2,491	8,051	150	10,692	...	...	19,789	4,000	21,413	4,429	494	1,055
...	2,670	8,252	17	10,939	...	...	...	..	11,778	1,400	239	2,198
...	837	6,599	...	7,436	...	...	...	326	9,710	2,454	343	168
...	547	1,737	...	2,284	...	...	...	653	3,521	420	171	...
...	21,761	60,376	167	82,304	12,386	72,795	1,99,052	10,252	1,23,029	12,923	2,144	9,357
...	4,951	7,834	...	12,785	...	...	...	1,307	20,303	3,708	302	472
...	1,019	2,398	...	3,417	...	...	...	800	5,894	1,240	119	691
...	5,970	10,232	...	16,202	...	...	...	2,107	26,197	4,948	421	1,163
...	428	1,194	...	1,622	7,385	389	...	287	4,119	567	130	30
...	2,640	3,982	...	6,622	2,666	25,742	3,689	7,497	41,582	2,253	226	769
...	295	1,839	...	2,134	...	...	...	291	1,909	1,243	169	...
...	3,363	7,015	...	10,378	10,051	26,131	3,689	8,075	47,610	4,063	525	799

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dák bungalows and *saráis* (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*)	Veterinary charges. (*j*).	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	52	Cawnpore ...	384	...	9,826	...	426	16,607	928	75,754
	Fatehpur ...	53	Fatehpur ...	229	42	283	...	48	...	...	2,507
	Bánda ...	54	Bánda ...	280	80	492	...	30	183	1,786	2,579
	Allahabad ...	55	Allahabad ...	176	...	2,295	282	263	8,126	325	43,438
	Jhánsi ...	56	Jhánsi ...	237	...	715	...	36	1,557	374	3,808
		57	Lalitpur ...	124	24	599	...	24	180	...	633
		58	Mau Ranipur ...	244	4	25	...	33	208	77	1,135
	Jalaun ...	59	Orai ...	112	143	761	...	24	...	48	794
		60	Kálpi ...	110	...	137	...	24	...	266	1,660
		61	Kúnch ...	124	213	...	...	24	75	36	5,664
			Divisional Total	2,020	506	15,133	282	932	26,936	3,840	1,37,972
Benares.	Benares ...	62	Benares ...	659	...	1,652	...	1,369	19,599	2,786	16,877
	Mirzapur ...	63	Mirzapur ...	269	...	1,272	12	...	116	761	18,769
	Jaunpur ...	64	Jaunpur ...	88	...	179	...	94	1,025	956	9,240
	Gházipur ...	65	Gházipur ...	205	...	205	...	24	368	...	5,379
	Ballia ...	66	Ballia ...	195	...	...	...	24	4,393	...	1,034
			Divisional Total	1,416	...	3,308	12	1,511	25,501	4,503	51,299
Gorakhpur.	Gorakhpur ...	67	Gorakhpur ...	116	...	...	300	69	1,078	1,723	3,893
	Azamgarh ...	68	Azamgarh ...	115	...	590	...	60	162	950	822
			Divisional Total	231	...	590	300	129	1,240	2,673	4,715
Kumaun.	Almora ...	69	Almora ...	82	24	...	...	...	...	144	265
	Naini Tál ...	70	Naini Tál ...	18	347	2,085	...	...	5,051	2,494	11,489
		71	Káshipur ...	279	...	32	...	42	...	...	1,500
			Divisional Total	379	371	2,117	...	42	5,051	2,638	13,254

Provinces of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

8						9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(1)							Interest on loans. (a)			
Stores. (4)	Total.	Schools and colleges. (a)	Contributions. (b)	Libraries, museums, menageries, &c. (c)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (b)	Actual cost of works done for private individuals. (c)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,83,779	2,601	6,718	212	9,531	28,387	22,500	73,793	...	...
144	9,987	659	819	...	1,478	50	...	...	...	...
...	14,002	2,232	...	...	2,232	22	...	...	...	...
368	2,42,382	2,666	8,954	...	11,620	8,431	...	50,374	...	1,233
...	38,623	2,801	983	20	3,804	8,763	...	...	...	...
...	7,888	1,386	137	...	1,523	21	...	...	...	...
...	10,001	768	130	...	898	10	...	...	...	...
...	8,279	411	603	10	1,024	...	...	...	...	...
...	7,300	768	96	...	864	25	...	...	...	...
371	13,055	556	302	...	858	25	...	...	...	...
883	10,35,296	14,848	18,742	242	33,832	45,734	22,500	1,24,167	...	1,233
...	4,00,319	3,495	2,260	500	6,255	5,725	...	1,02,945	...	540
...	72,379	1,857	1,972	230	4,059	...	...	384	...	...
...	27,197	2,667	1,207	160	4,034	580	...	...	...	...
287	19,469	984	1,108	90	2,182	...	...	...	...	...
...	10,411	892	282	130	1,304	...	...	...	...	...
287	5,29,775	9,895	6,829	1,110	17,834	6,305	...	1,03,329	...	540
...	33,271	11,187	293	...	11,480	1,781	...	...	...	...
...	11,443	1,259	912	50	2,221	...	...	...	...	...
...	44,714	12,446	1,205	50	13,701	1,781	...	...	...	...
...	13,422	840	...	25	865	333	...	100	...	...
326	*1,06,234	522	...	100	622	...	...	7,397	...	...
...	5,465	946	...	10	956	41	...	218	...	...
326	1,25,121	2,308	...	135	2,443	374	...	7,715	...	...

* Includes Rs. 1,165 on account of repairs to recreation flats.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad.	Cawnpore ...	52	Cawnpore ...	17,502	2,015	6,566	2,085	8,042	...	...
	Fatehpur ...	53	Fatehpur ...	407	331	...	50	4	10	...
	Bánda ...	54	Bánda ...	455	316	...	77	427	...	...
	Allahabad...	55	Allahabad ...	44,240	3,601	...	1,644	3,476	3,869	...
	Jhánsi ...	56	Jhánsi ...	1,474	1,457	112	191	304	3	...
		57	Lalitpur ...	1,447	187	...	53	97	...	...
		58	Mau Ránipur ...	224	536	...	43	35	...	...
	Jalaun ...	59	Orai ...	345	125	...	3	24	...	...
		60	Kálpi ...	107	122	...	17	15	...	...
		61	Kúnch ...	408	288	2	30	35	50	...
			Divisional Total	66,609	8,978	6,680	4,193	12,459	3,932	...
Benares.	Benares ...	62	Benares ...	10,405	3,980	1,273	1,600	49	1,109	196
	Mirzapur ...	63	Mirzapur ...	3,884	1,070	...	60	...	1,106	114
	Jaunpur ...	64	Jaunpur ...	855	958	25	212	34	30	...
	Gházipur ...	65	Gházipur ...	3,624	461	...	151	...	202	...
	Ballia ...	66	Ballia ...	523	17	...	...	20	70	6,315
			Divisional Total	19,291	6,486	1,298	2,023	103	2,517	6,625
Gorakhpur.	Gorakhpur	67	Gorakhpur ...	2,939	662	...	481	8	...	...
	Azamgarh	68	Azamgarh ...	1,804	237	13	64	...	...	...
			Divisional Total	4,743	899	13	545	8	...	...
Kumaun.	Almora ...	69	Almora ...	...	253	...	46	...	3	...
	Naini Tál ...	70	Naini Tál ...	1,269	1,399	...	654	171	1,288	...
		71	Káshipur ...	...	47	...	33	...	...	...
			Divisional Total	1,269	1,699	...	733	171	1,291	...

Provinces of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

11										12	13	14
Extraordinary and debt.												
		Investments. (*a*)		Payments to sinking fund. (*b*)	Repayments of loans. (*c*)	Advances. (*d*)		Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
*77,745	2,10,248	...	...	26,297	25,197	...	...	1,950	53,444	10,67,657	1,89,204	12,56,861
...	802	...	...	...	...	...	...	...	...	19,712	2,025	21,737
692	1,967	...	...	...	...	350	...	...	350	28,522	13,476	41,998
74	1,08,511	...	...	...	49,728	...	10	100	49,838	5,06,290	36,848	5,43,138
211	3,752	...	...	...	...	...	...	132	132	85,201	21,314	1,06,515
...	1,784	...	...	...	...	...	...	206	206	17,433	12,345	29,778
42	880	...	...	...	...	...	...	206	206	19,130	17,022	36,152
62	559	...	...	...	...	...	...	...	...	13,570	4,245	17,815
...	261	...	...	...	...	...	...	...	...	13,894	7,315	21,209
347	1,160	...	...	...	...	...	...	...	...	22,719	9,544	32,263
79,173	3,29,924	...	...	26,297	74,925	350	10	2,594	1,04,176	17,94,128	3,13,338	21,07,466
990	1,23,087	...	...	...	25,995	2,500	100	...	28,595	6,58,717	83,647	7,42,364
199	6,817	...	...	...	...	...	270	...	270	1,06,772	68,388	1,75,160
751	2,865	...	...	...	...	...	...	...	...	55,036	16,144	71,180
128	4,566	...	...	...	...	75	...	...	75	40,923	11,820	52,743
...	6,945	...	...	...	...	20	...	...	20	22,220	11,237	33,457
2,068	1,44,280	...	...	...	25,995	2,595	370	...	28,960	8,83,668	1,91,236	10,74,904
1,582	5,672	...	...	...	...	...	...	...	...	77,507	13,948	91,455
290	2,408	...	...	...	...	...	...	...	...	24,002	12,871	36,873
1,872	8,080	...	...	...	...	...	...	...	...	1,01,509	26,819	1,28,328
196	598	...	...	...	206	15	...	42	263	19,939	2,042	21,981
1,000	13,178	...	...	...	4,110	...	...	...	4,110	1,43,121	38,707	1,81,828
302	600	...	...	...	181	...	...	...	181	11,142	5,589	16,731
1,498	14,376	...	..	...	4,497	15	...	42	4,554	1,74,202	46,338	2,20,540

*Includes Rs. 74,373 paid as compensation for houses and buildings a land taken up for a new road.

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	5						
				General administration and collection charges.						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	General administration (office establishment, inspection, honorary magistrates' establishment, &c.). (*a*)	Collection of taxes including bonded warehouses, establishment, purchase of account-books and paper, money-boxes, repairs to out-posts. (*b*)	Collection of tolls on roads and ferries. (*c*)	Survey of land. (*d*)	Refunds. (*e*)	Pensions and gratuities (*f*)	Total.
				Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Lucknow	Lucknow ...	72	Lucknow ...	18,415	27,105	532	7,286	354	5,580	59,272
	Unao ...	73	Unao ...	434	211	...	...	4	...	649
	Rae Bareli ...	74	Rae Bareli ...	2,104	2,746	...	...	9	112	4,971
	Sítapur ...	75	Sítapur ...	2,574	4,056	...	6	50	100	6,786
		76	Khairabad ...	715	1,706	...	...	...	...	2,421
	Hardoi ...	77	Hardoi ...	689	868	...	...	...	...	1,557
		78	Sháhabad ...	830	505	...	...	69	...	1,404
		79	Sandíla ...	630	2,311	...	...	...	...	2,941
	Kheri ...	80	Lakhimpur ...	1,967	...	...	22	50	...	2,039
			Divisional Total	28,358	39,508	532	7,314	536	5,792	82,040
Fyzabad	Fyzabad ...	81	Fyzabad ...	3,584	4,819	...	...	200	...	8,603
		82	Tánda ...	256	545	...	...	38	...	839
	Gonda ...	83	Gonda ...	1,670	2,317	...	...	...	...	3,987
		84	Balrámpur ...	960	385	...	...	...	..	1,345
	Bahraich ...	85	Bahraich ...	2,689	3,009	...	...	...	...	5,698
		86	Nánpára ...	1,389	1,540	...	...	...	30	2,959
	Sultánpur ...	87	Sultánpur ...	1,643	3,665	...	...	...	...	5,308
	Partábgarh ...	88	Bela (Partábgarh).	1,000	1,937	...	...	14	...	2,951
	Bara Banki ...	89	Nawábganj (Bara Banki).	1,921	2,463	...	25	50	...	4,459
			Divisional Total	15,112	20,680	...	25	302	30	36,149
			GRAND TOTAL, 1904-1905.	2,83,908	4,10,624	20,156	21,981	5,376	6,274	7,48,319
			Grand Total, 1903-1904.	*2,54,951*	*4,02,710*	*19,040*	*13,554*	*5,813*	*3,900*	*6,99,968*

Provinces of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

6					7							
Public safety.					Public health and convenience.							
					Water-supply.		Drainage.					
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.). (*a*)	Lighting (establishment, purchase of lamps and oil, repairs, &c.). (*b*)	Police (establishment, purchase of clothing, &c., repairs to outposts). (*c*)	Rewards for destruction of wild animals and snakes. (*d*)	Total.	Capital outlay. (*a*) (1)	Establishment, repairs, &c. (*a*) (2)	Capital outlay. (*b*) (1)	Establishment, repairs, &c. (*b*) (2)	Conservancy (including road cleaning and watering) and latrines. (*c*)	Hospitals and dispensaries. (*d*)	Vaccination. (*e*)	Markets and slaughter-houses. (*f*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10,145	62,068	....	72,213	14,630	53,460	94,908	2,924	1,31,877	4,212	2,367	2,541
...	275	1,339	...	1,614	...	...	...	...	2,563	371	112	1
...	778	2,368	86	3,232	...	254	3,604	105	6,072	1,234	162	124
...	1,901	2,269	...	4,170	...	103	2,925	192	10,440	1,624	191	1,480
...	420	1,739	...	2,159	...	...	...	36	2,541	400	159	5
...	820	1,897	...	2,717	...	159	410	232	4,670	1,302	123	...
...	545	2,924	...	3,469	...	147	182	...	5,012	350	140	392
...	374	2,556	...	2,930	...	157	753	388	2,862	1,075	114	352
...	1,289	1,836	...	3,125	561	302	187	106	4,407	587	112	47
...	16,547	78,996	86	95,629	15,191	54,582	1,02,969	3,983	1,70,444	11,155	3,480	4,942
...	3,039	8,588	...	11,627	...	...	5,779	179	21,257	2,623	313	272
...	...	2,066	....	2,066	...	76	...	1,125	6,012	160	184	19
...	807	2,017	...	2,824	...	425	1,055	13	5,581	1,162	223	62
...	443	1,321	...	1,764	...	15	326	29	2,137	154	164	7
...	1,308	3,486	...	4,794	...	...	...	...	5,334	1,483	300	354
...	603	1,456	...	2,059	...	146	1,714	174	2,332	505	190	434
...	441	1,922	...	2,363	1,570	...	272	...	3,587	764	151	1,628
...	426	1,043	...	1,469	...	...	1,136	...	2,141	664	144	89
...	901	2,765	...	3,666	...	211	239	219	7,015	847	116	793
...	7,968	24,664	...	32,632	1,570	873	10,521	1,739	55,396	8,362	1,785	3,658
4,923	1,88,558	5,45,920	2,454	7,41,855	1,07,781	4,19,353	8,52,410	92,508	12,12,258	1,67,340	23,094	87,683
5,268	*1,79,186*	*5,23,443*	*515*	*7,08,412*	*1,00,586*	*3,94,265*	*6,18,361*	*85,135*	*12,28,491*	*1,60,638*	*25,016*	*77,160*

STATEMENT No. III —*Showing the expenditure of the municipalities in the United*

1	2	3	4	7							
				Public health and convenience—(*concluded*).							
									Public works.		
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Pounds. (*g*)	Dâk bungalows and *saráis*. (*h*)	Arboriculture, public gardens, and experimental cultivation. (*i*).	Veterinary charges. (*j*)	Registration of births and deaths. (*k*)	Establishment. (1)	Buildings. (2)	Roads. (3)
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	72	Lucknow ...	683	...	187	...	406	4,252	3,060	43,170
	Unao ...	73	Unao ...	493	...	100	...	24	50	...	873
	Rae Bareli...	74	Rae Bareli ...	349	...	1,358	779	97	180	...	2,647
	Sítapur ...	75	Sítapur ...	347	1,823	1,409	...	132	963	288	4,222
		76	Khairabad ...	169	...	...	...	24	...	...	124
	Hardoi ...	77	Hardoi ...	385	...	969	...	26	...	769	1,725
		78	Sháhabad ...	320	...	164	...	29	...	3,094	708
		79	Sandíla ...	299	...	...	...	36	...	393	1,040
	Kheri ...	80	Lakhimpur ...	537	88	683	...	13	300	1,809	2,126
			Divisional Total	3,582	1,911	4,870	779	787	5,745	9,413	56,635
FYZABAD.	Fyzabad ...	81	Fyzabad ...	199	...	123	...	36	867	432	7,290
		82	Tánda ...	152	...	36	...	...	...	1,103	1,015
	Gonda ...	83	Gonda ...	230	83	200	...	24	316	123	1,015
		84	Balrampur ...	364	...	...	...	60	144	2,292	49
	Bahraich ...	85	Bahraich ...	204	...	590	...	12	807	859	1,326
		86	Nánpára ...	276	41	...	...	13	...	...	877
	Sultánpur ...	87	Sultánpur ...	142	...	1,362	...	24	...	135	839
	Partábgarh	88	Bela (Partábgarh).	101	...	625	...	...	...	100	698
	Bara Banki	89	Nawábganj (Bara Banki).	205	890	178	...	132	423	852	2,299
			Divisional Total	1,873	1,014	3,114	...	301	2,557	5,896	15,408
			GRAND TOTAL, 1904-1905.	19,289	16,052	60,988	1,978	7,530	86,511	1,12,336	5,07,585
			Grand Total, 1903-1904.	*23,116*	*13,787*	*48,821*	*1,463*	*7,619*	*79,770*	*1,05,281*	*4,94,582*

Provinces of Agra and Oudh during the year ending the 31*st March* 1905—(continued).

		8				9	10			
		Public instruction.				Contributions.	Miscellaneous.			
(*l*)							Interest on loans. (*a*)			
Stores (4)	Total.	Schools and colleges. (*a*)	Contributions. (*b*)	Libraries, museums, menageries, &c. (*c*)	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount. (*b*)	Actual cost of works done for private individuals. (*c*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,58,677	9,651	7,171	320	17,142	38,960	...	40,929	...	...
...	4,587	398	400	...	798	...	...	...	...	...
79	17,044	1,841	441	121	2,403	100	...	...	...	...
23	26,162	9,240	840	186	10,266	943	...	...	...	285
...	3,458	360	287	...	647	14	...	...	...	...
...	10,770	1,151	261	215	1,627	45	...	...	...	...
...	10,538	679	210	178	1,067	...	...	...	...	...
...	7,469	1,023	175	196	1,394	48	...	...	...	...
23	11,888	1,626	...	...	1,626	...	...	...	...	...
125	4,50,593	25,969	9,785	1,216	36,970	40,110	...	40,929	...	285
...	39,370	1,920	2,650	300	4,870	7,755	...	...	...	...
...	9,882	640	...	...	640	33	...	...	...	...
...	10,512	940	342	60	1,342	...	...	...	...	...
...	5,741	303	...	...	303	...	...	...	...	...
1,278	12,547	2,676	...	300	2,976	...	...	...	...	...
...	6,702	326	...	...	326	...	...	...	...	...
...	10,474	2,257	230	125	2,612	...	...	...	...	...
...	5,698	664	100	25	789	34	...	...	...	...
...	14,419	740	400	110	1,250	...	...	...	...	...
1,278	1,15,345	10,466	3,722	920	15,108	7,822	...	...	...	...
3,892	37,78,588	1,78,233	79,595	7,852	2,65,680	2,00,517	22,500	3,43,485	...	3,354
15,118	*34,79,209*	*1,51,379*	*79,353*	*8,214*	*2,38,946*	*1,53,752*	...	*3,54,088*	*20,000*	*2,546*

STATEMENT No. III.—*Showing the expenditure of the municipalities in the United*

1	2	3	4	10						
				Miscellaneous—(*concluded*).						
				Other items. (*d*)						
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Plague charges.	Printing charges.	Law charges.	Provident fund.	Government share of nazúl proceeds.	Rents.	Fairs.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	72	Lucknow ...	13,937	3,759	773	1,455	...	2,204	...
	Unao ...	73	Unao ...	1,140	113	...	...	...	...	...
	Rae Bareli...	74	Rae Bareli ...	1,739	1,123	32	130	108	...	...
	Sítapur ...	75	Sítapur ...	284	916	...	161	1,335	...	...
		76	Khairabad ...	261	265	30	...	289	...	...
	Hardoi ...	77	Hardoi ...	965	174	...	56	259	5	...
		78	Sháhabad ...	500	246	338	32	1	100	...
		79	Sandíla ...	71	398	...	32	4	...	...
	Kheri ...	80	Lakhimpur ...	1,791	121	...	52	440	...	266
			Divisional Total	20,688	7,115	1,173	1,918	2,436	2,309	266
FYZABAD.	Fyzabad ...	81	Fyzabad ...	4,997	690	19	...	169	745	1,274
		82	Tánda ...	137	158	235	...	306	...	...
	Gonda ...	83	Gonda ...	201	421	...	67	1,397	...	...
		84	Balrámpur ...	...	175	...	44	...	...	...
	Bahraich ...	85	Bahraich ...	793	489	13	...	190	...	170
		86	Nánpára ...	80	469	...	...	...	...	...
	Sultánpur ...	87	Sultánpur ...	697	400	...	73	307	...	...
	Partábgarh ...	88	Bela (Partábgarh).	122	154	...	42	105	...	...
	Bara Banki...	89	Nawábganj (Bara Banki).	79	528	35	...	590	4	...
			Divisional Total	7,106	3,484	302	226	3,064	749	1,444
			GRAND TOTAL, 1904-1905.	1,62,478	67,923	12,152	18,305	24,414	16,735	23,071
			Grand Total, 1903-1904.	*1,24,816*	*72,859*	*9,006*	*15,265*	*26,583*	*18,734*	*94,170*

Provinces of Agra and Oudh during the year ending the 31st March 1905—(concluded).

11										12	13	14
		Extraordinary and debt.										
		Investments. (*a*)		Payments to sinking fund. (*b*)	Repayments of loans. (*c*)	Advances. (*d*)		Deposits. (*e*)	Total.	Total expenditure.	Closing balance.	Grand Total.
Miscellaneous.	Total.	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,263	64,320	...	...	...	35,017	...	1,123	500	36,640	6,47,224	4,32,945	10,80,169
...	1,253	...	...	...	...	...	...	...	...	8,901	3,825	12,726
373	3,505	...	...	...	...	...	...	50	50	31,305	10,178	41,483
29	3,010	...	...	...	...	...	...	132	132	51,469	844	52,313
440	1,285	...	...	...	...	50	...	28	78	10,062	1,112	11,174
60	1,519	...	...	...	...	...	...	...	...	18,235	1,659	19,894
...	1,217	...	...	...	...	...	...	...	...	17,695	5,266	22,961
20	525	...	...	...	...	200	...	...	200	15,507	1,220	16,727
107	2,777	...	...	...	...	...	...	...	...	21,455	7,158	28,613
2,292	79,411	...	...	...	35,017	250	1,123	710	37,100	8,21,853	4,64,207	12,86,060
49	7,943	...	...	...	...	913	...	...	913	81,081	92,055	1,73,136
15	851	...	...	...	...	...	...	...	...	14,311	2,336	16,647
136	2,222	...	...	...	...	...	...	...	...	20,887	9,554	30,441
15	234	...	...	...	...	100	...	...	100	9,487	770	10,257
560	2,215	...	...	...	...	...	...	...	...	28,230	16,294	44,524
47	596	...	...	...	...	...	...	...	...	12,642	10,765	23,407
79	1,556	...	...	...	...	200	8	...	208	22,521	3,916	26,437
49	472	...	...	...	...	10	45	...	55	11,468	4,871	16,339
13	1,249	...	...	...	...	8	...	...	8	25,051	10,660	35,711
963	17,338	...	...	...	...	1,231	53	...	1,284	2,25,678	1,51,221	3,76,899
1,24,739	8,19,156	...	...	26,297	2,04,081	17,116	6,485	9,498	2,63,477	68,17,592	21,20,395	89,37,987
64,584	*8,02,651*	*5,997*	...	*8,766*	*5,49,712*	*38,732*	*3,452*	*8,664*	*6,15,323*	*66,98,261*	*19,83,020*	*86,81,281*

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	24,039	3,02,017	38,792	2,63,225	9,744	10 38 0
	Saháranpur ...	2	Saháranpur ...	66,254	10,32,155	6,60,573	3,71,582	11,536	5 24 0
		3	Hardwár Union	25,597	2,12,897	19,237	1,93,660	7,271	7 23 0
		4	Deoband ...	20,167	87,420	16,782	70,638	2,165	3 20 0
		5	Roorkee ...	17,148	1,48,785	39,432	1,09,353	3,737	6 15 0
	Muzaffarnagar	6	Muzaffarnagar	23,444	2,16,383	27,710	1,88,673	5,834	8 1 0
		7	Kándhla ...	11,563	98,621	27,330	71,291	2,158	6 7 0
		8	Kairána ...	19,304	1,53,762	35,452	1,18,310	3,771	6 5 0
	Meerut ...	9	Meerut ...	1,18,129	8,49,186	1,32,902	7,16,284	42,106	6 3 0
		10	Gháziabad ...	11,275	19,898	12,326	7,572	520	0 27 0
		11	Hápur ...	17,796	1,26,660	12,780	1,13,880	4,426	6 16 0
		12	Sardhana ...	12,467	75,604	12,521	63,083	2,895	5 2 0
	Bulandshahr ...	13	Bulandshahr ...	18,959	1,78,329	30,237	1,48,092	4,614	7 32 0
		14	Anúpshahr ...	8,601	65,670	14,710	50,960	1,474	5 37 0
		15	Khurja ...	29,277	2,45,952	30,530	2,15,422	6,004	7 14 0
		16	Sikandrabad ...	18,290	1,28,576	16,582	1,11,994	3,626	6 5 0
	Aligarh ...	17	Koil (Aligarh)	70,434	9,03,637	4,25,788	4,77,849	16,478	6 31 0
		18	Háthras ...	42,578	14,16,848	9,96,020	4,20,828	9,964	9 35 0
		19	Atrauli ...	16,561	1,29,056	27,415	1,01,641	3,351	6 5 0
		20	Sikandra Rao...	11,372	85,880	8,749	77,131	2,422	6 31 0
			Divisional Total	5,83,255	64,77,336	25,85,868	38,91,468	1,44,096	6 27 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population.*

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
13,321	2,113	11,208	3,512	0 19 0	33,844	10,186	23,658	2,957	0 39 0
82,741	54,508	28,233	4,500	0 17 0	1,20,160	81,538	38,622	1,851	0 23 0
12,911	613	12,298	3,074	0 19 0	15,239	1,316	13,923	1,740	0 22 0
2,411	—108	2,519	—84	0 5 0	19,029	1,242	17,787	1,729	0 35 0
7,170	1,522	5,648	883	0 13 0	7,918	362	7,556	472	0 18 0
...	...	...	...	..	...	...	...	...	...
1,962	...	1,962	621	0 7 0	...	...	...	...	...
4,573	204	4,369	1,284	0 9 0	11,420	4,716	6,704	630	0 14 0
29,090	2,138	26,952	9,447	0 9 0	26,701	473	26,228	3,278	0 9 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,501	46	2,455	592	0 8 0	8,032	293	7,739	484	0 25 0
5,030	576	4,454	1,254	0 9 0	15,436	1,759	13,677	1,283	0 29 0
1,563	1,139	424	170	0 2 0	22,359	3,276	19,083	946	2 9 0
26,322	11,775	14,547	6,010	0 20 0	48,166	7,110	41,056	3,863	1 16 0
5,517	725	4,792	1,555	0 10 0	7,879	1,010	6,869	859	0 15 0
53,174	23,105	30,069	7,420	0 17 0	1,16,565	23,144	93,421	8,758	1 31 0
...	...	...	...	...	18,702	14,548	4,154	130	0 4 0
3,738	122	3,616	936	0 9 0	17,508	478	17,030	1,599	1 1 0
3,377	24	3,353	843	0 12 0	5,999	107	5,892	552	0 21 0
2,55,401	98,502	1,56,899	42,017	0 13 0	4,94,957	1,51,558	3,43,399	31,131	0 26 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1905, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	5,922	964	4,958	2,557	0 8 0
	Saháranpur ...	2	Saháranpur ...	9,031	534	8,497	4,360	0 5 0
		3	Hardwár Union...	7,417	191	7,226	5,123	0 11 0
		4	Deoband ...	1,794	29	1,765	1,327	0 3 0
		5	Roorkee ...	2,494	199	2,295	1,148	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,857	225	3,632	1,816	0 6 0
		7	Kándhla ...	884	4	880	440	0 3 0
		8	Kairána ...	1,991	383	1,608	804	0 3 0
	Meerut ...	9	Meerut ...	13,205	212	1,2993	12,993	0 4 0
		10	Gháziabad ...	2,184	155	2,029	1,015	0 7 0
		11	Hápur ...	...	...	...	...	...
		12	Sardhana ...	1,006	13	993	497	0 3 0
	Bulandshahr...	13	Bulandshahr ...	2,676	101	2,575	1,931	0 5 0
		14	Anúpshahr ...	1,095	46	1,049	525	0 5 0
		15	Khurja ...	...	...	...	...	...
		16	Sikandrabad ...	3,729	1,556	2,173	1,358	0 5 0
	Aligarh ...	17	Koil (Aligarh) ...	10,863	1,748	9,115	4,558	0 5 0
		18	Háthras ...	37,409	29,943	7,466	3,733	0 7 0
		19	Atrauli ...	1,269	328	941	470	0 2 0
		20	Sikandra Rao ...	965	147	818	409	0 3 0
			Divisional Total...	1,07,791	36,778	71,013	45,064	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
4,21,920	91,785	3,30,135	23,046	13 29 0	16,347	1,150	15,197	1,014	...
13,81,670	8,45,834	5,35,836	29,509	8 4 0	24,283	...	24,283	3,239	...
3,97,151	22,473	3,74,678	20,550	14 26 0	1,297	417	880	564	...
1,19,547	29,637	89,910	6,503	4 18 0	4,754	...	4,754	586	...
1,71,554	40,895	1,30,659	8,009	7 25 0	14,058	962	13,096	1,090	...
3,22,672	29,205	2,93,467	11,018	12 21 0	1,484	...	1,484	186	...
1,18,250	27,334	90,916	3,777	7 34 0	1,545	...	1,545	320	...
2,09,048	40,766	1,68,282	7,961	8 29 0	3,564	...	3,564	552	...
12,04,736	1,88,041	10,16,695	84,008	8 24 0	22,183	...	22,183	5,883	...
81,163	13,430	67,733	3,716	6 0 0	5,757	...	5,757	612	...
1,62,083	12,790	1,49,293	6,808	8 16 0	3,674	...	3,674	449	...
1,23,580	12,913	1,10,667	6,360	8 35 0	2,046	...	2,046	383	...
2,68,390	36,061	2,32,329	11,822	12 9 0	...	...	...	...	...
1,15,128	22,341	92,787	3,877	10 32 0	...	...	...	...	...
4,12,182	60,064	3,52,118	19,266	12 1 0	...	...	...	...	...
1,90,705	21,404	1,69,301	9,963	9 10 0	...	...	...	...	...
15,99,844	5,79,343	10,20,501	47,450	14 20 0	48,733	...	48,733	9,737	...
15,74,626	11,02,434	4,72,192	18,674	11 4 0	...	...	...	...	...
2,36,298	28,886	2,07,412	8,835	12 21 0	3,427	...	3,427	433	...
1,49,351	9,946	1,39,405	5,838	12 10 0	6,804	...	6,804	1,150	...
92,59,898	32,15,582	60,44,316	3,36,990	10 15 0	1,59,956	2,529	1,57,427	26,198	...

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed March 1905, the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dún ...	1	Dehra ...	9,082	2,600	6,482	1,100	0 11 0
	Saháranpur ...	2	Saháranpur ...	13,612	5,897	7,715	1,480	0 5 0
		3	Hardwár Union...	4,690	195	4,495	655	0 7 0
		4	Deoband ...	4,569	3,060	1,509	355	0 3 0
		5	Roorkee ...	2,267	178	2,089	484	0 5 0
	Muzaffarnagar	6	Muzaffarnagar ...	2,897	246	2,651	498	0 4 0
		7	Kándhla ...	989	186	803	221	0 3 0
		8	Kairána ...	3,756	886	2,870	539	0 6 0
	Meerut ...	9	Meerut ...	18,919	6,949	11,970	2,247	0 4 0
		10	Gháziabad ...	239	...	239	45	0 1 0
		11	Hápur ...	...	...	...	...	...
		12	Sardhana. ...	1,875	466	1,409	237	0 5 0
	Bulandshahr...	13	Bulandshahr ...	3,056	782	2,274	441	0 5 0
		14	Anúpshahr ...	2,062	205	1,857	356	0 9 0
		15	Khurja ...	...	...	...	...	...
		16	Sikandrabad ...	786	468	318	80	0 1 0
	Aligarh ...	17	Koil (Aligarh) ...	5,222	1,397	3,825	717	0 2 0
		18	Háthras ...	18,124	16,321	1,803	382	0 2 0
		19	Atrauli ...	2,627	1,185	1,442	150	0 3 0
		20	Sikandra Rao ...	2,120	213	1,907	185	0 7 0
			Divisional Total...	96,892	41,234	55,658	10,172	0 4 0

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Md. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
39,464	3,744	35,720	2,067	1 20 0	1,13,942	5,304	1,08,638	2,318	4 8 0
44,130	17,036	27,094	3,113	0 16 0	1,91,324	36,383	1,54,941	6,708	2 5 0
1,14,731	357	1,14,374	1,390	4 29 0	1,37,120	1,881	1,35,239	2,379	5 5 0
13,885	9,181	4,704	674	0 9 0	26,137	746	25,391	2,690	1 4 0
7,347	442	6,905	1,150	0 16 0	37,286	2,593	34,693	990	2 0 0
96,446	573	95,873	1,258	4 4 0	30,371	1,674	28,697	1,218	1 4 0
2,637	559	2,078	307	0 7 0	12,594	...	12,594	353	1 1 0
11,094	2,588	8,506	846	0 12 0	11,319	...	11,319	277	0 9 0
4,08,440	16,642	3,91,798	7,681	3 13 0	3,09,079	25,907	2,83,172	11,374	2 6 0
47,412	...	47,412	319	4 8 0	51,894	987	50,907	1,090	4 8 0
1,483	...	1,483	771	0 3 0	1,01,321	3,740	97,581	2,391	5 8 0
35,610	1,319	34,291	407	2 30 0	20,373	72	20,301	669	1 10 0
1,17,715	1,247	1,16,468	1,208	6 6 0	63,838	324	63,514	1,544	3 6 0
29,216	794	28,422	510	3 12 0	15,981	1,889	14,092	402	1 10 0
Figures not available.			1,010	...	1,59,660	39,042	1,20,618	2,943	4 2 0
1,886	468	1,418	655	0 3 0	11,780	4,066	7,714	2,059	0 7 0
23,302	2,547	20,755	2,852	0 12 0	2,05,565	22,286	1,83,279	4,697	2 10 0
52,413	43,127	9,286	1,174	0 9 0	1,88,897	1,58,400	30,497	696	0 11 0
9,291	3,553	5,738	339	0 14 0	16,574	67	16,507	362	1 0 0
35,618	697	34,921	376	3 3 0	12,193	318	11,875	325	1 1 0
10,92,120	1,04,874	9,87,246	28,107	1 31 0	17,17,248	3,05,679	14,11,569	45,485	2 7 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head*

1	2	3	4	15				
				CLASS V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
MEERUT.	Dehra Dún ...	1	Dehra ...	1,15,520	19,311	96,209	1,503	4 0 0
	Saháranpur ...	2	Saháranpur ...	2,83,444	46,075	2,37,369	7,768	3 9 0
		3	Hardwár Union ...	38,533	287	38,246	704	1 8 0
		4	Deoband ...	36,526	61	36,465	1,020	1 13 0
		5	Roorkee ...	28,360	1,070	27,290	723	1 9 0
	Muzaffarnagar	6	Muzaffarnagar ...	1,02,278	6,515	95,763	1,497	4 1 0
		7	Kándhla ...	8,951	...	8,951	265	0 12 0
		8	Kairána ...	35,810	6,080	29,730	465	1 9 0
	Meerut ...	9	Meerut ...	1,24,725	4,447	1,20,278	9,459	1 0 0
		10	Gháziabad ...	27,877	1,646	26,231	410	2 5 0
		11	Hápur ...	45,662	1,937	43,725	1,463	2 7 0
		12	Sardhana ...	21,690	1,174	20,516	889	1 10 0
	Bulandshahr...	13	Bulandshahr ...	Figures not available.			821	...
		14	Anúpshahr ...	13,722	510	13,212	206	1 9 0
		15	Khurja ...	1,00,886	29,974	70,912	1,096	2 7 0
		16	Sikandrabad ...	Figures not available.			890	...
	Aligarh ...	17	Koil (Aligarh) ...	1,64,219	54,455	1,09,764	3,364	1 9 0
		18	Háthras ...	8,09,949	5,29,806	2,80,143	2,595	6 9 0
		19	Atrauli ...	27,175	5,566	21,609	338	1 5 0
		20	Sikandra Rao ...	16,398	12	16,386	256	1 7 0
			Divisional Total...	20,01,725	7,08,926	12,92,799	35,732	2 4 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p
Figures not available.			1,396	...	6,03,647	46,601	5,57,046	8,705	23 3 0
27,671	6,626	21,045	3,822	0 13 0	6,29,059	43,755	5,85,304	9,173	8 13 0
3,190	20	3,170	397	0 5 0	3,43,907	6,334	3,37,573	5,275	13 3 0
5,140	14	5,126	1,000	0 10 0	1,95,362	4,546	1,90,816	3,592	9 7 0
Figures not available.			594	...	1,84,864	4,048	1,80,816	2,827	10 9 0
9,317	1,220	8,097	2,052	0 14 0	3,25,656	18,066	3,07,590	4,816	13 2 0
1,018	2	1,016	132	0 3 0	45,991	509	45,482	711	3 15 0
...	...	...	...	...	1,06,927	2,090	1,04,837	1,638	5 7 0
16,913	7,008	9,905	3,430	0 3 0	10,46,142	1,67,766	8,78,376	3,430	7 7 0
2,255	178	2,077	322	0 7 0	1,19,061	2,417	1,16,644	1,823	10 5 0
7,557	...	7,557	598	0 17 0	2,24,455	1,799	2,22,656	3,454	12 8 0
1,757	8	1,749	468	0 6 0	53,902	238	53,664	1,667	4 5 0
1,897	95	1,802	323	0 4 0	2,01,836	3,623	1,98,213	3,097	10 7 0
1,290	...	1,290	123	0 6 0	65,766	1,076	64,690	1,009	7 8 0
Figures not available.			310	...	4,92,372	1,79,361	3,13,011	4,912	10 11 0
1,706	229	1,477	317	0 3 0	1,73,817	12,631	1,61,186	2,519	8 13 0
10,825	2,070	8,755	1,589	0 5 0	10,00,692	2,26,972	7,73,720	8,060	11 0 0
30,603	24,417	6,186	1,063	0 6 0	...	...	...	...	...
4,502	2,883	1,619	338	0 4 0	99,522	3,654	95,868	1,498	5 13 0
981	96	885	238	0 3 0	86,128	2,641	83,487	1,305	7 5 0
1,26,622	44,866	81,756	18,512	0 4 0	59,99,106	7,28,127	52,70,979	69,511	9 12 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March 1905, the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
MEERUT.	Dehra Dún ...	1	Dehra ...	6,98,487	50,354	6,48,133	10,128	26 15 0
	Saháranpur ...	2	Saháranpur ...	8,59,661	64,581	7,95,080	12,466	12 0 0
		3	Hardwár Union...	3,95,578	6,758	3,88,820	6,076	15 3 0
		4	Deoband ...	2,35,864	5,656	2,30,208	4,211	11 7 0
		5	Roorkee ...	2,22,729	4,397	2,18,332	3,414	12 12 0
	Muzaffarnagar	6	Muzaffarnagar ...	3,71,096	23,350	3,47,746	5,444	14 13 0
		7	Kándhla ...	52,360	509	51,851	820	4 8 0
		8	Kairána ...	1,07,647	2,190	1,05,457	1,648	5 7 0
	Meerut ...	9	Meerut ...	12,32,723	2,01,584	10,31,139	30,329	8 12 0
		10	Gháziabad ...	1,42,728	9,351	1,33,377	2,084	11 13 0
		11	Hápur ...	2,85,387	4,274	2,81,113	4,320	15 13 0
		12	Sardhana ...	74,204	239	73,965	2,297	5 15 0
	Bulandshahr...	13	Bulandshahr ...	2,57,352	4,274	2,53,078	3,963	13 5 0
		14	Anúpshahr ...	66,805	1,923	64,882	1,012	7 9 0
		15	Khurja ...	5,12,101	1,80,438	3,31,663	5,204	11 5 0
		16	Sikandrabad ...	1,91,339	13,479	1,77,860	2,808	9 12 0
	Aligarh ...	17	Koil (Aligarh) ...	10,40,144	2,27,885	8,12,259	8,483	11 8 0
		18	Háthras ...	14,462	...	14,462	226	0 5 0
		19	Atrauli ...	1,06,174	5,912	1,00,262	1,567	6 1 0
		20	Sikandra Rao ...	99,110	3,626	95,484	1,492	8 6 0
			Divisional Total...	69,65,951	8,10,780	61,55,171	1,07,992	10 9 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,70,980	28,706	1,42,274	2,223	5 15 0	...	0 15 0	1 13 0
2,14,552	39,812	1,74,740	2,736	2 10 0	...	0 7 0	1 1 0
90,616	2,668	87,948	1,375	3 7 0	...	0 13 0	1 5 0
41,430	3,728	37,702	822	1 14 0	...	0 5 0	0 14 0
38,614	1,169	37,445	586	2 3 0	295	0 7 0	1 0 0
95,180	8,759	86,421	1,350	3 11 0	1,224	0 7 0	1 1 0
8,613	...	8,613	135	0 12 0	122	0 5 0	0 9 0
...	...	...	...	...	...	0 7 0	0 10 0
2,34,438	42,523	1,91,915	3,149	1 10 0	3,579	0 11 0	1 5 0
19,824	2,092	17,732	277	1 9 0	...	0 5 0	0 12 0
1,02,802	2,526	1,00,276	1,406	5 10 0	...	0 6 0	1 0 0
20,297	5,119	15,178	448	1 3 0	25	0 8 0	0 15 0
Figures not available.			399	...	...	0 10 0	1 1 0
12,802	370	12,432	194	1 7 0	...	0 7 0	0 12 0
97,517	16,221	81,296	1,273	2 12 0	...	0 10 0	1 1 0
38,414	3,909	34,505	539	1 14 0	...	0 9 0	0 15 0
3,60,562	49,368	3,11,194	4,862	4 7 0	...	0 11 0	1 3 0
5,13,852	1,89,884	3,23,968	2,482	7 10 0	...	0 7 0	0 10 0
45,443	11,253	34,190	534	2 1 0	...	0 8 0	0 12 0
12,923	210	12,713	199	1 2 0	...	0 8 0	0 14 0
21,18,859	4,08,317	17,10,542	24,989	3 2 0	5,245	0 9 0	1 1 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1905, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c
AGRA.	Muttra ...	21	Muttra ...	60,042	4,96,947	87,764	4,09,183	12,765	6 33 0
		22	Brindaban ...	22,717	1,13,367	1,317	1,12,050	3,759	4 37 0
		23	Kosi ..	9,565	17,188	521	16,667	1,063	1 30 0
	Agra ...	24	Agra ...	1,88,022	19,68,078	7,28,918	12,39,160	64,842	6 24 0
		25	Firozabad ...	16,849	1,79,808	88,050	91,758	2,557	5 18 0
	Farrukhabad...	26	Fatehgarh *cum* Farrukhabad.	67,338	6,89,856	3,02,418	3,87,438	12,107	5 30 0
	Mainpuri ...	27	Mainpuri ...	19,000	1,43,143	35,918	1,07,225	3,295	5 26 0
	Etáwah ...	28	Etáwah ...	42,570	7,03,675	3,08,963	3,94,712	9,730	9 11 0
	Etah ...	29	Etah ...	8,796	91,533	18,759	72,774	2,637	8 11 0
		30	Soron ...	12,175	70,228	966	69,262	3,032	5 28 0
		31	Kásganj ...	19,686	55,721	4,318	51,403	1,763	2 24 0
		32	Jalesar ...	14,348	1,14,386	21,069	93,317	2,056	6 20 0
			Divisional Total...	4,81,108	46,43,930	15,98,981	30,44,949	1,19,606	6 13 0
ROHILKHAND.	Bareilly ...	33	Bareilly ...	1,31,208	13,54,061	5,59,350	7,94,711	33,176	6 2 0
	Bijnor ...	34	Bijnor ...	17,583	1,09,300	6,684	1,02,616	3,930	5 33 0
		35	Chándpur ...	12,586	71,585	3,315	68,270	2,192	5 17 0
		36	Dhámpur ...	7,027	1,22,031	87,245	34,786	1,387	4 38 0
		37	Nagína ...	21,412	1,53,856	43,588	1,10,268	4,071	5 0 0
		38	Najíbabad ...	19,568	1,47,070	19,809	1,27,261	4,446	6 20 0
	Budaun ...	39	Budaun ...	39,031	2,56,974	66,916	1,90,058	6,894	4 35 0
	Moradabad ...	40	Moradabad ...	75,128	9,66,066	4,26,251	5,39,815	15,784	7 7 0
		41	Chandausi ...	25,711	1,33,742	50,259	83,483	3,485	3 11 0
		42	Amroha ...	40,077	4,32,647	1,87,989	2,44,658	6,780	6 4 0
		43	Sambhal ...	39,715	2,79,781	60,859	2,18,922	7,141	5 20 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
33,294	1,745	31,549	8,874	0 21 0	45,941	6,552	39,389	3,693	0 26 0
8,566	75	8,491	2,388	0 15 0	7,875	...	7,875	738	0 14 0
...	...	...	...	...	...	...	...	...	...
2,78,990	1,66,978	1,12,012	25,756	0 24 0	2,59,489	1,78,520	80,969	10,121	0 17 0
5,880	596	5,284	1,835	0 13 0	18,383	4,180	14,203	1,776	0 34 0
17,944	797	17,147	5,406	0 10 0	21,690	2,861	18,829	2,354	0 11 0
7,400	126	7,274	2,213	0 15 0	7,296	78	7,218	903	0 15 0
16,204	4,216	11,988	5,057	0 11 0	45,106	9,815	35,291	4,411	0 33 0
5,850	184	5,666	1,770	0 26 0	6,213	408	5,805	727	0 26 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,598	104	4,494	1,404	0 12 0	8,185	345	7,840	980	0 22 0
3,78,726	1,74,821	2,03,905	54,703	0 19 0	4,20,178	2,02,759	2,17,419	25,703	0 20 0
22,374	9,247	13,127	4,102	0 4 0	1,95,619	1,56,230	39,389	2,462	0 12 0
...	...	...	...	...	7,139	680	6,459	767	0 15 0
639	...	639	179	0 2 0	12,302	1,312	10,990	931	0 35 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
10,600	5,243	5,357	1,621	0 5 0	27,354	579	26,775	3,349	0 27 0
13,288	6,776	6,512	2,263	0 3 0	63,280	1,388	61,892	7,754	0 33 0
1,737	1,590	147	23	0 ¼ 0	32,293	3,461	28,832	1,979	1 5 0
2,331	101	2,230	627	0 2 0	18,075	4,367	13,708	1,287	0 14 0
3,575	56	3,519	660	0 4 0	16,479	110	16,369	1,536	0 16 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* ... *March* 1905, *the average consumption and expenditure per head*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Md. s. c.
AGRA.	Muttra ...	21	Muttra ...	14,495	1,385	13,110	6,557	0 9 0
		22	Brindaban ...	5,507	41	5,466	2,733	0 10 0
		23	Kosi ...	1,574	68	1,506	753	0 6 0
	Agra ...	24	Agra ...	28,852	1,738	27,114	25,596	0 6 0
		25	Firozabad ...	...	...	...	...	...
	Farrukhabad...	26	Fatehgarh *cum* Farrukhabad.	8,766	30	8,736	6,552	0 5 0
	Mainpuri ...	27	Mainpuri ...	2,702	14	2,688	1,347	0 6 0
	Etáwah ...	28	Etáwah ...	...	...	...	...	...
	Etah ...	29	Etah ...	1,681	17	1,664	832	0 8 0
		30	Soron ...	2,030	24	2,006	1,003	0 7 0
		31	Kásganj ...	2,588	189	2,399	1,500	0 5 0
		32	Jalesar ...	1,025	71	954	477	0 3 0
			Divisional Total...	69,220	3,577	65,643	47,350	0 6 0
ROHILKHAND.	Bareilly ...	33	Bareilly ...	14,110	899	13,211	9,908	0 4 0
	Bijnor ...	34	Bijnor ...	1,425	49	1,376	981	0 3 0
		35	Chándpur ...	523	33	490	368	0 2 0
		36	Dhámpur ...	911	165	746	561	0 4 0
		37	Nagína ...	1,203	200	1,003	1,008	0 2 0
		38	Najíbabad ...	1,605	81	1,524	953	0 3 0
	Budaun ...	39	Budaun ...	3,421	3	3,418	1,717	0 3 0
	Moradabad ...	40	Moradabad ...	8,697	235	8,462	6,347	0 4 0
		41	Chandausi ...	...	...	...	...	...
		42	Amroha ...	2,606	71	2,535	1,584	0 2 0
		43	Sambhal ...	1,569	33	1,536	765	0 2 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
8,81,837	1,04,205	7,77,632	37,639	12 38 0	33,088	4,594	28,494	2,017	...
1,80,609	1,468	1,79,141	11,545	7 35 0	1,300	...	1,300	81	...
49,733	589	49,144	2,494	5 6 0	3,499	9	3,490	645	...
30,81,061	12,46,757	18,34,304	1,50,544	9 30 0	2,44,160	39,557	2,04,603	18,202	...
2,19,547	93,093	1,26,454	6,949	7 20 0	3,341	...	3,341	1,095	...
9,10,672	3,11,754	5,98,918	39,647	8 36 0	23,788	...	23,788	3,415	...
2,30,864	36,496	1,94,368	10,326	10 9 0	8,351	246	8,105	507	...
8,70,405	3,25,632	5,44,773	22,045	12 32 0	20,904	...	20,904	1,981	...
1,27,041	19,529	1,07,512	7,583	12 9 0	5,165	89	5,076	396	...
1,70,449	1,033	1,69,416	5,355	13 37 0	3,971	488	3,483	666	...
1,14,459	5,134	1,09,325	5,747	5 22 0	8,918	747	8,171	1,104	...
1,80,227	22,381	1,57,846	6,803	11 0 0	3,413	71	3,342	425	...
70,16,904	21,68,071	48,48,833	3,06,677	10 3 0	3,59,898	45,801	3,14,097	30,534	...
16,58,130	7,29,348	9,28,782	68,175	7 3 0	40,574	4,771	35,803	8,863	...
1,37,338	8,169	1,29,169	7,070	7 14 0	3,215	...	3,215	441	...
1,21,407	4,669	1,16,738	4,378	9 11 0	2,248	...	2,248	358	...
1,42,632	92,731	49,901	3,081	7 4 0	1,170	...	1,170	178	...
1,84,756	48,176	1,36,580	7,177	6 15 0	4,081	...	4,081	782	...
1,87,821	25,844	1,61,977	7,715	8 11 0	3,734	...	3,734	606	...
3,30,131	73,802	2,56,329	17,870	6 23 0	16,952	...	16,952	2,079	...
11,34,780	4,52,822	6,81,958	40,832	9 3 0	53,121	123	52,998	5,263	...
1,87,498	55,483	1,32,015	8,445	5 5 0	8,016	6	8,010	546	...
4,86,868	1,92,731	2,94,137	15,204	7 14 0	18,067	...	18,067	1,771	...
3,43,759	61,059	2,82,700	14,219	7 5 0	20,382	...	20,382	1,599	...

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra ...	21	Muttra ...	13,204	5,662	7,542	1,415	0 5 0
		22	Brindaban ...	2,910	41	2,869	538	0 5 0
		23	Kosi ...	391	...	391	74	0 2 0
	Agra ...	24	Agra ...	...	...	...	...	...
		25	Firozabad ...	...	...	...	...	...
	Farrukhabad...	26	Fatehgarh *cum* Farrukhabad.	1,404	...	1,404	263	0 1 0
	Mainpuri ...	27	Mainpuri ...	413	3	410	103	0 1 0
	Etáwah ...	28	Etáwah ...	...	...	...	...	...
	Etah ...	29	Etah ...	839	58	781	121	0 4 0
		30	Soron ...	1,531	9	1,522	278	0 5 0
		31	Kásganj ...	...	...	...	...	...
		32	Jalesar ...	115	11	104	16	0 $\frac{5}{16}$ 0
			Divisional Total...	20,807	5,784	15,023	2,808	0 3 0
ROHILKHAND.	Bareilly ...	33	Bareilly ...	16,277	8,159	8,118	1,994	0 2 0
	Bijnor ...	34	Bijnor ...	1,900	148	1,752	345	0 4 0
		35	Chándpur ...	1,770	469	1,301	250	0 4 0
		36	Dhámpur ...	1,036	45	991	145	0 6 0
		37	Nagína ...	7,091	5,487	1,604	318	0 3 0
		38	Najíbabad ...	2,115	120	1,995	499	0 4 0
	Budaun ...	39	Budaun ...	261	2	259	50	0 $\frac{1}{4}$ 0
	Moradabad ...	40	Moradabad ...	3,093	139	2,954	556	0 2 0
		41	Chandausi ...	...	...	...	...	...
		42	Amroha ...	3,371	27	3,344	629	0 3 0
		43	Sambhal ...	6,017	565	5,452	1,028	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,20,341	17,052	7,03,289	4,160	11 29 0	1,18,400	743	1,17,657	3,588	1 15 0
89,132	16	89,116	1,171	3 37 0	42,195	383	41,812	2,017	1 13 0
26,552	...	26,552	402	2 31 0	20,405	561	19,844	620	2 1 0
1,83,030	2,420	1,80,610	13,729	0 38 0	8,42,732	8,584	8,34,148	23,994	4 7 0
660	...	660	20	0 2 0	50,192	2,797	47,395	897	2 13 0
1,95,996	34	1,95,962	5,514	2 36 0	95,847	1,098	94,749	4,271	1 7 0
31,788	3	31,785	527	1 27 0	34,690	805	33,885	783	1 13 0
1,15,827	6	1,15,821	1,599	2 29 0	1,16,813	7,093	1,09,720	2,585	2 9 0
57,781	58	57,723	418	6 22 0	43,157	512	42,645	758	4 13 0
60,445	27	60,418	884	4 38 0	28,079	6,129	21,950	732	1 13 0
1,00,137	...	1,00,137	1,092	5 3 0	1,04,859	10,200	94,659	2,080	4 13 0
39,123	456	38,667	306	2 28 0	9,299	306	8,993	405	0 10 0
16,20,812	20,072	16,00,740	29,822	3 13 0	15,06,668	39,211	14,67,457	42,730	3 1 0
9,02,666	2,02,940	6,99,726	10,011	5 13 0	4,96,126	1,61,212	3,34,914	11,296	2 9 0
87,804	2,591	85,213	806	4 34 0	35,058	1,845	33,213	891	1 14 0
11,877	1,296	10,581	479	0 34 0	12,363	100	12,263	419	1 0 0
38,739	53	38,686	451	5 20 0	64,612	4,332	60,280	1,655	8 9 0
1,41,446	20,328	1,21,118	1,012	5 26 0	61,050	2,676	58,374	2,490	2 12 0
1,38,171	123	1,38,048	1,431	7 4 0	29,881	867	29,014	1,402	1 8 0
88,037	2	88,035	1,635	2 10 0	55,932	3,118	52,814	1,691	1 6 0
23,884	139	23,745	3,200	0 13 0	3,14,189	26,459	2,87,730	5,960	3 13 0
4,069	...	4,069	559	0 6 0	80,487	23,460	57,027	2,276	2 3 0
10,565	84	10,481	1,698	0 10 0	1,56,231	12,580	1,43,651	3,208	3 9 0
18,874	1,694	17,180	2,014	0 17 0	47,585	511	47,074	1,432	1 3 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Agra.	Muttra ...	21	Muttra ...	1,41,149	3,015	1,38,134	2,159	2 5 0
		22	Brindaban ...	22,869	162	22,707	355	0 15 0
		23	Kosi ...	28,661	674	27,987	550	2 15 0
	Agra ...	24	Agra ...	Figures not available.			6,767	...
		25	Firozabad ...	26,046	2,773	23,273	364	1 6 0
	Farrukhabad...	26	Fatehgarh *cum* Farrukhabad.	1,08,121	37,938	70,183	2,884	1 1 0
	Mainpuri ...	27	Mainpuri ...	26,192	1,171	25,021	984	1 5 0
	Etáwah ...	28	Etáwah ...	1,05,446	5,508	99,938	1,768	2 6 0
	Etah ...	29	Etah ...	20,082	1,860	18,222	284	2 1 0
		30	Soron ...	17,641	1,276	16,365	256	1 5 0
		31	Kásganj ...	71,525	7,983	63,542	1,986	3 4 0
		32	Jalesar ...	21,107	1,070	20,037	313	1 6 0
			Divisional Total...	5,88,839	63,430	5,25,409	18,670	1 1 0
Rohilkhand.	Bareilly ...	33	Bareilly ...	3,44,194	63,064	2,81,130	11,300	2 2 0
	Bijnor ...	34	Bijnor ...	23,045	944	22,101	354	1 4 0
		35	Chándpur ...	18,437	508	17,929	461	1 7 0
		36	Dhámpur ...	24,162	4,274	19,888	322	2 13 0
		37	Nagína ...	43,069	13,490	29,579	1,214	1 6 0
		38	Najíbabad ...	65,163	9,346	55,817	1,466	2 14 0
	Budaun ...	39	Budaun ...	64,432	1,819	62,613	1,344	1 10 0
	Moradabad ...	40	Moradabad ...	2,09,092	19,846	1,89,246	2,958	2 8 0
		41	Chandausi ...	1,11,189	83,524	27,665	3,912	1 1 0
		42	Amroha ...	60,267	1,460	58,807	1,838	1 7 0
		43	Sambhal ...	51,619	2,023	49,596	1,551	5 15 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
9,289	30	9,259	1,310	0 6 0	7,45,840	1,89,827	5,56,013	8,692	9 4 0
1,210	...	1,210	223	0 2 0	2,78,645	1,18,490	1,60,155	2,503	7 1 0
1,066	...	1,066	166	0 4 0	1,38,711	16,830	1,21,881	1,845	12 12 0
19,840	7,481	12,359	4,806	0 3 0	48,36,953	30,09,182	18,27,771	28,560	9 11 0
952	674	278	63	0 1 0	2,46,368	19,765	2,26,603	2,357	13 7 0
3,977	2,213	1,764	262	0 1 0	...	...	...	...	...
1,438	...	1,438	417	0 3 0	1,96,388	2,684	1,93,704	3,278	10 3 0
4,958	503	4,455	1,205	0 4 0	6,91,547	74,956	6,16,591	9,634	14 8 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,10,363	16,273	94,095	1,471	7 12 0
3,965	674	3,291	554	0 7 0	1,78,999	9,312	1,69,687	2,650	8 10 0
1,546	400	1,146	222	0 3 0	96,179	10,653	85,526	1,336	5 15 0
48,241	11,975	36,266	9,228	0 3 0	75,19,998	34,67,972	40,52,026	62,326	10 0 0
2,595	1,227	1,368	1,229	0 $\frac{7}{16}$ 0	12,76,010	92,803	11,83,207	20,044	9 0 0
1,456	144	1,312	265	0 3 0	1,03,635	4,090	99,545	1,568	5 11 0
1,810	9	1,801	378	0 6 0	82,293	3,057	79,236	1,245	6 5 0
1,574	193	1,381	329	0 8 0	47,243	2,535	44,708	722	6 6 0
2,965	109	2,856	614	0 5 0	1,46,335	40,961	1,05,374	1,647	4 15 0
1,418	122	1,296	525	0 3 0	3,90,747	1,31,836	2,58,911	4,043	13 4 0
...	...	...	...	...	3,85,451	25,393	3,60,058	5,627	9 4 0
10,219	2,437	7,782	2,422	0 4 0	11,36,075	1,04,805	10,31,270	16,121	13 12 0
21,538	9,933	11,605	1,811	0 18 0	6,87,579	3,87,111	3,00,468	4,698	11 11 0
2,641	53	2,588	727	0 3 0	2,24,881	10,684	2,14,197	3,348	5 5 0
5,159	78	5,081	976	0 5 0	2,31,182	4,701	2,26,481	3,401	5 11 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
AGRA.	Muttra ...	21	Muttra ...	7,57,040	1,91,053	5,65,987	8,848	9 7 0
		22	Brindaban ...	2,80,141	1,18,490	1,61,651	2,526	7 2 0
		23	Kosi ...	1,38,711	16,830	1,21,881	1,845	12 12 0
	Agra ...	24	Agra ...	59,19,823	34,15,624	25,04,199	39,297	13 5 0
		25	Firozabad ...	2,94,604	21,670	2,72,934	2,831	16 3 0
	Farrukhabad...	26	Fatehgarh *cum* Farrukhabad.	1,80,662	8,322	1,72,340	2,693	2 9 0
	Mainpuri ...	27	Mainpuri ...	2,43,995	16,773	2,27,222	3,808	11 15 0
	Etáwah ..	28	Etáwah ...	7,10,035	75,663	6,34,372	9,912	14 14 0
		29	Etah ...	52,598	37,475	15,123	236	1 12 0
	Etah ...	30	Soron ...	1,19,312	18,048	1,01,264	1,583	8 5 0
		31	Kásganj ...	1,90,416	10,097	1,80,319	2,817	9 3 0
		32	Jalesar ...	96,179	10,653	85,526	1,336	5 15 0
			Divisional Total...	89,83,516	39,40,698	50,42,818	77,732	10 7 0
ROHILKHAND.	Bareilly ...	33	Bareilly ...	15,94,391	1,35,002	14,59,389	24,359	11 2 0
	Bijnor ...	34	Bijnor ...	1,31,431	6,958	1,24,473	1,960	7 1 0
		35	Chándpur ...	1,18,453	5,388	1,13,065	1,782	9 0 0
		36	Dhámpur ...	55,907	6,046	49,861	803	7 2 0
		37	Nagína ...	1,76,859	62,386	1,14,473	1,790	5 6 0
		38	Najíbabad ...	4,63,469	1,65,117	2,98,352	4,659	15 4 0
	Budaun ...	39	Budaun ...	4,17,424	28,708	3,88,716	6,075	9 15 0
	Moradabad ...	40	Moradabad ...	12,53,299	1,08,072	11,45,227	17,905	15 4 0
		41	Chandausi ...	7,07,961	3,91,624	3,16,337	4,946	12 5 0
		42	Amroha ...	2,51,616	10,917	2,40,699	3,763	6 0 0
		43	Sambhal ...	2,39,802	5,389	2,34,413	3,528	5 15 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
2,03,000	31,840	1,71,160	2,676	2 14 0	24	0 10 0	1 1 0
38,924	3,420	35,504	555	1 9 0	...	0 8 0	0 13 0
40,250	2,968	37,282	583	3 14 0	...	0 4 0	0 12 0
5,40,611	95,263	4,45,348	12,605	2 6 0	96	0 13 0	1 7 0
40,626	3,281	37,345	375	2 3 0	...	0 7 0	0 12 0
18,30,177	10,60,715	7,69,462	8,586	11 7 0	...	0 9 0	0 15 0
1,00,135	28,185	71,950	1,125	3 13 0	35	0 9 0	1 0 0
1,30,413	7,119	1,23,294	1,926	2 14 0	41	0 8 0	1 0 0
45,484	9,568	35,916	546	4 1 0	...	0 14 0	1 3 0
54,205	16,945	37,260	583	3 1 0	...	0 7 0	0 13 0
1,07,855	26,940	80,915	1,263	4 2 0	...	0 5 0	0 13 0
...	...	...	...	...	...	0 8 0	0 11 0
31,31,680	12,86,244	18,45,436	25,823	3 15 0	196	0 10 0	1 2 0
4,88,399	1,82,465	3,05,934	4,781	2 5 0	341	0 8 0	1 1 0
22,362	216	22,146	390	1 4 0	32	0 6 0	0 11 0
13,521	494	13,027	207	1 0 0	...	0 6 0	0 11 0
93,064	37,234	55,830	948	7 15 0	...	0 7 0	1 2 0
51,261	9,287	41,974	786	1 15 0	...	0 5 0	0 12 0
20,737	6,289	14,448	1,367	0 15 0	...	0 6 0	1 0 0
1,65,914	66,752	99,162	1,656	2 9 0	1,418	0 7 0	0 14 0
6,55,835	3,18,654	3,37,181	5,273	4 8 0	90	0 9 0	1 2 0
2,40,599	1,02,575	1,38,024	2,160	5 6 0	...	0 5 0	0 15 0
55,972	7,772	48,200	754	1 3 0	...	0 6 0	0 12 0
35,714	3,006	32,708	512	0 13 0	...	0 6 0	0 10 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Sháhjahánpur	44	Sháhjahánpur ...	76,458	11,60,631	6,75,706	4,84,925	14,717	6 13 0
		45	Tilhar ...	19,091	3,30,016	2,27,260	1,02,756	3,016	5 15 0
	Pilibhít ...	46	Pilibhít ...	33,490	4,92,322	2,31,667	2,60,655	7,030	7 31 0
		47	Bisalpur ...	9,851	61,712	66	61,646	1,844	6 10 0
			Divisional Total...	5,67,936	60,71,794	26,46,964	34,24,830	1,15,893	6 0 0
ALLAHABAD.	Cawnpore ...	48	Cawnpore ...	1,97,170	...	...	...	...	...
	Fatehpur ...	49	Fatehpur ...	19,281	1,04,280	5,713	98,567	2,951	5 4 0
	Bánda ...	50	Bánda ...	22,565	3,09,345	1,39,959	1,69,386	5,933	7 17 0
	Allahabad ...	51	Allahabad ...	1,72,032	10,75,706	84,858	9,90,848	54,098	5 30 0
	Jhánsi ...	52	Jhánsi ...	55,724	5,67,510	53,210	5,14,300	14,567	9 9 0
		53	Mau-Ránipur ...	17,231	1,56,199	17,064	1,39,135	4,580	8 3 0
		54	Lalitpur ...	11,560	1,06,944	24,893	82,051	1,445	7 4 0
	Jalaun ...	55	Orai ...	8,458	61,104	4,686	56,418	1,751	6 27 0
		56	Kálpi ...	10,139	2,35,998	1,57,775	78,223	3,054	7 29 0
		57	Kúnch ...	15,888	1,35,368	73,868	61,500	2,362	3 35 0
			Divisional Total...	5,30,048	27,52,454	5,62,026	21,90,428	90,741	6 23 0
BENARES.	Benares ...	58	Benares ...	2,09,331	13,48,417	1,12,614	12,35,803	1,00,066	5 36 0
	Mirzapur ...	59	Mirzapur ...	66,071	4,55,390	4,230	4,51,160	19,425	6 33 0
	Jaunpur ...	60	Jaunpur ...	42,771	4,13,868	1,70,602	2,43,266	9,615	5 28 0
	Gházipur ...	61	Gházipur ...	39,429	2,14,262	14,765	1,99,497	10,395	5 2 0
			Divisional Total...	3,57,602	24,31,937	3,02,211	21,29,726	1,39,501	5 38 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
9,277	560	8,717	2,727	0 5 0	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,618	177	2,441	763	0 3 0	...	...	...	...	
...	...	...	...	...	...	...	...	...	...
66,439	23,750	42,689	12,965	0 1 0	3,72,541	1,68,127	2,04,414	20,065	0 8 0
...	...	...	...	...	...	...	...	...	...
3,514	201	3,313	1,022	0 7 0	4,845	41	4,804	677	0 10 0
8,254	1,327	6,927	3,031	0 12 0	13,710	599	13,111	1,794	0 23 0
60,214	18,225	41,989	13,436	0 10 0	27,269	1,769	25,500	3,188	0 6 0
28,518	6,723	21,795	8,173	0 16 0	43,396	12,080	31,316	3,914	0 22 0
6,164	1,632	4,532	1,247	0 10 0	10,501	1,444	9,057	942	0 21 0
4,146	1,999	2,147	803	0 7 0	11,700	4,433	7,267	908	0 25 0
2,222	13	2,209	699	0 10 0	4,319	105	4,214	527	0 20 0
...	...	...	...	...	...	...	...	...	...
4,808	1,157	3,651	733	0 9 0	20,679	3,786	16,893	1,585	1 2 0
1,17,840	31,277	86,563	29,144	0 11 0	1,36,419	24,257	1,12,162	13,535	0 14 0
92,149	31,320	60,829	14,454	0 12 0	49,741	6,169	43,572	5,423	0 8 0
15,996	633	15,363	4,776	0 9 0	20,805	773	20,032	2,504	0 12 0
7,243	4,220	3,023	1,011	0 3 0	25,304	528	24,776	3,098	0 23 0
1,043	...	1,043	262	0 1 0	3,729	1	3,728	274	0 4 0
1,16,431	36,173	80,258	20,503	0 9 0	99,579	7,471	92,108	11,299	0 10 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Rohilkhand—(*concluded*).	Sháhjahánpur	44	Sháhjahánpur ...	6,071	135	5,936	2,970	0 3 0
		45	Tilhar ...	901	9	892	417	0 2 0
	Pilibhít ...	46	Pilibhít ...	5,936	1,494	4,442	2,221	0 5 0
		47	Bisalpur ...	572	1	571	285	0 2 0
			Divisional Total...	49,550	3,408	46,142	30,085	0 1 0
Allahabad.	Cawnpore ...	48	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	49	Fatehpur ...	1,548	28	1,520	760	0 3 0
	Bánda ...	50	Bánda ...	...	...	...	...	...
	Allahabad ...	51	Allahabad ...	19,180	686	18,494	18,402	0 4 0
	Jhánsi ...	52	Jhánsi ...	21,694	11,667	10,027	2,760	0 7 0
		53	Mau-Ránipur ...	...	195	−195	−49	−0 $\frac{7}{16}$ 0
		54	Lalitpur ...	...	...	...	...	...
	Jalaun ...	55	Orai ...	904	29	875	547	0 4 0
		56	Kálpi ...	1,686	341	1,345	587	0 5 0
		57	Kunch ...	...	...	...	...	...
			Divisional Total...	45,012	12,946	32,066	23,007	0 5 0
Benares.	Benares ...	58	Benares ...	33,810	1,462	32,348	31,348	0 6 0
	Mirzapur ...	59	Mirzapur ...	9,049	105	8,944	8,944	0 5 0
	Jaunpur ...	60	Jaunpur ...	2,904	30	2,874	1,437	0 3 0
	Gházipur ...	61	Gházipur ...	2,230	22	2,208	2,207	0 2 0
			Divisional Total...	47,993	1,619	46,374	43,936	0 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
14,48,166	7,03,017	7,45,149	29,977	9 30 0	45,390	...	45,390	5,094	...
3,84,142	2,27,267	1,56,875	5,987	8 9 0	6,569	...	6,569	753	...
6,35,449	2,27,789	4,07,660	13,673	12 7 0	14,011	1,332	12,679	1,706	...
65,224	67	65,157	2,878	6 26 0	4,681	65	4,616	837	...
74,48,101	29,02,974	45,45,127	2,46,681	8 0 0	2,42,211	6,297	2,35,914	30,876	...
...	...	...	...	...	1,53,080	5,544	1,47,536	18,385	...
1,42,008	6,070	1,35,938	7,063	7 2 0	15,586	266	15,320	874	...
3,45,188	1,44,159	2,01,029	12,948	8 36 0	11,973	...	11,973	898	...
14,78,541	1,30,065	13,48,476	1,11,188	7 36 0	95,767	2,229	93,538	14,811	...
6,79,021	88,159	5,90,862	36,203	10 24 0	52,720	2,666	50,054	4,834	...
2,14,198	21,049	1,93,149	7,807	11 8 0	4,446	...	4,446	74	...
1,40,532	38,649	1,01,883	3,952	8 33 0	...	...	...	...	....
96,348	4,875	91,473	4,305	10 33 0	3,897	...	3,897	244	...
2,62,369	1,58,235	1,04,134	4,558	10 11 0	272	...	272	17	...
1,79,223	80,331	98,892	5,272	6 9 0	...	...	...	...	...
35,37,428	6,71,592	28,65,836	1,93,296	8 24 0	3,37,741	10,705	3,27,036	40,137	...
19,75,277	1,86,807	17,88,470	1,90,651	8 22 0	96,801	3,622	93,179	10,211	...
5,59,082	7,155	5,51,927	40,834	8 14 0	32,729	3,909	28,820	2,571	...
5,52,735	4,71,870	80,865	19,329	1 36 0	29,820	695	29,125	1,418	...
3,64,654	14,796	3,49,858	15,593	8 35 0	18,314	2	18,312	1,783	...
34,51,748	6,80,628	27,71,120	2,66,407	7 30 0	1,77,664	8,228	1,69,436	15,983	...

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Sháhjahánpur	44	Sháhjahánpur ...	1,678	9	1,669	319	0 1 0
		45	Tilhar ...	100	...	100	19	0 $\frac{3}{16}$ 0
	Pilibhít ...	46	Pilibhít ...	700	45	655	171	0 1 0
		47	Bisalpur ...	837	205	632	153	0 3 0
			Divisional Total...	46,246	15,420	30,826	6,476	0 1 0
ALLAHABAD.	Cawnpore ...	48	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	49	Fatehpur ...	1,468	3	1,465	305	0 3 0
	Bánda ...	50	Bánda ...	949	...	949	237	0 2 0
	Allahabad ...	51	Allahabad ...	26,607	9,990	16,617	4,942	0 4 0
	Jhánsi ...	52	Jhánsi ...	26,355	22,880	3,475	610	0 2 0
		53	Mau-Ránipur ...	1,354	501	853	107	0 2 0
		54	Lalitpur ...	...	...	...	...	...
	Jalaun ...	55	Orai ...	1,626	922	704	173	0 3 0
		56	Kálpi ...	...	...	...	...	...
		57	Kúnch ...	...	...	...	...	...
			Divisional Total...	58,359	34,296	24,063	6,374	0 3 0
BENARES.	Benares ...	58	Benares ...	28,922	7,233	21,689	5,111	0 4 0
	Mirzapur ...	59	Mirzapur ...	3,964	40	3,924	613	0 2 0
	Jaunpur ...	60	Jaunpur ...	17,622	9,333	8,289	1,558	0 8 0
	Gházipur ...	61	Gházipur ...	Figures not available.			653	...
			Divisional Total...	52,748	17,164	35,584	7,935	0 4 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs	Rs.	Rs.	Rs.	Rs. a. p.
15,180	19	15,161	1,989	0 8 0	1,87,416	9,056	1,78,360	6,825	2 5 0
1,210	...	1,210	201	0 3 0	67,199	4,303	62,896	2,442	3 5 0
1,92,700	45	1,92,655	1,756	5 30 0	2,64,780	1,30,400	1,34,380	2,532	4 0 0
Figures not available.			314	...	21,618	1,033	20,585	581	2 1 0
16,75,222	2,29,314	14,45,908	27,556	2 9 0	18,94,527	3,81,952	15,12,575	45,100	2 11 0
...	...	...	...	...	...	...	...	...	...
36,508	43	36,465	666	1 36 0	9,943	515	9,428	553	0 8 0
44,323	5	44,318	1,047	1 39 0	35,351	579	34,772	1,661	1 9 0
6,25,666	37,168	5,88,498	13,023	3 17 0	3,50,517	28,082	3,22,435	13,213	1 14 0
77,492	65,397	12,095	1,024	0 9 0	2,29,304	16,129	2,13,175	5,631	3 10 0
5,189	3,262	1,927	168	0 4 0	46,405	5,910	40,495	791	2 6 0
14,034	56	13,978	256	1 8 0	12,148	910	11,238	398	1 0 0
31,108	2,756	28,352	332	3 14 0	Figures not available.			221	...
15,374	...	15,374	171	1 21 0	6,591	859	5,732	810	0 8 0
...	...	...	...	...	24,410	550	23,860	452	1 8 0
8,49,694	1,08,687	7,41,007	16,687	2 14 0	7,14,669	53,534	6,61,135	23,730	2 0 0
6,74,706	31,299	6,43,407	16,923	3 3 0	6,09,555	1,75,081	4,34,474	19,324	2 1 0
4,69,966	3,970	4,65,996	8,378	7 2 0	87,561	2,959	84,602	3,529	1 4 0
2,04,555	20,392	1,84,163	4,006	4 12 0	2,18,157	9,771	2,08,386	2,698	4 14 0
Figures not available.			956	...	1,87,573	2,138	1,85,435	1,314	4 11 0
13,60,684	56,219	13,04,465	30,263	4 4 0	11,02,846	1,89,949	9,12,897	26,865	2 9 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	15				
				Class V.—Drugs, gums, spices and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Rohilkhand—(*concluded*).	Sháhjahánpur	44	Sháhjahánpur ...	2,76,959	78,814	1,98,145	8,973	2 9 0
		45	Tilhar ...	45,429	889	44,540	1,151	2 5 0
	Pilibhít ...	46	Pilibhít ...	2,69,309	1,07,553	1,61,756	2,528	4 13 0
		47	Bisalpur ...	14,098	153	13,945	218	1 7 0
			Divisional Total ...	15,20,464	2,87,707	12,32,757	39,590	2 3 0
Allahabad.	Cawnpore ...	48	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	49	Fatehpur ...	33,856	544	33,312	1,041	1 12 0
	Bánda ...	50	Bánda ...	58,476	8,599	49,877	1,559	2 3 0
	Allahabad ...	51	Allahabad ...	2,46,611	14,985	2,31,626	9,503	1 5 0
	Jhánsi ...	52	Jhánsi ...	99,380	33,977	65,403	2,663	1 3 0
		53	Mau-Ránipur ...	1,10,128	57,015	53,113	830	3 1 0
		54	Lalitpur ...	33,609	11,616	21,993	343	1 14 0
	Jalaun ...	55	Orai ...	11,332	552	10,780	183	1 4 0
		56	Kálpi ...	61,165	36,938	24,227	610	2 6 0
		57	Kúnch ...	25,398	7,371	18,027	282	1 2 0
			Divisional Total...	6,79,955	1,71,597	5,08,358	17,014	1 8 0
Benares.	Benares ...	58	Benares ...	2,44,396	27,057	2,17,339	14,222	1 1 0
	Mirzapur ...	59	Mirzapur ...	86,043	641	85,402	4,073	1 5 0
	Jaunpur ...	60	Jaunpur ...	1,02,084	2,235	99,849	1,561	2 5 0
	Gházipur ...	61	Gházipur ...	59,748	2,981	56,767	1,587	1 7 0
			Divisional Total...	4,92,271	32,914	4,59,357	21,443	1 5 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
4,072	473	3,599	1,186	0 2 0	7,42,173	22,980	7,19,193	11,238	9 6 0
2,699	22	2,677	674	0 6 0	1,92,286	7,171	1,85,115	2,893	9 11 0
8,919	1,799	7,120	1,220	0 8 0	4,89,798	64,072	4,25,726	6,652	12 11 0
1,233	1	1,232	175	0 5 0	1,16,218	3,854	1,12,364	1,756	11 6 0
68,298	16,600	51,698	12,531	0 1 0	62,51,906	9,06,053	53,45,853	85,003	9 7 0
...	...	...	...	...	...	...	...	...	...
1,938	...	1,938	261	0 4 0	2,52,192	8,928	2,43,264	2,534	12 10 0
1,935	45	1,890	619	0 3 0	3,15,632	91,324	2,24,308	3,489	9 15 0
11,661	588	11,073	6,089	0 3 0	16,67,412	2,14,894	14,52,518	22,695	8 7 0
4,699	1,058	3,641	1,577	0 3 0	4,98,221	71,566	4,26,655	6,666	7 10 0
6,085	1,086	4,999	1,876	0 12 0	1,80,203	27,473	1,52,730	2,460	8 14 0
728	83	645	188	0 2 0	2,85,343	1,59,194	1,26,149	1,776	10 15 0
889	29	860	157	0 4 0	64,010	5,562	58,448	913	6 14 0
1,950	25	1,925	450	0 8 0	1,77,125	6,720	1,70,405	2,166	16 13 0
4,781	289	4,492	749	0 11 0	1,29,621	15,777	1,13,844	1,776	7 3 0
34,666	3,203	31,463	11,966	0 4 0	35,69,759	6,01,438	29,68,321	44,475	8 15 0
20,131	3,583	16,548	4,585	0 3 0	Figures not available.			26,817	...
7,732	1,420	6,312	2,769	0 4 0	3,23,597	1,02,606	2,20,991	9,587	3 5 0
8,168	3,405	4,763	1,188	0 4 0	3,47,849	72,614	2,75,235	4,300	6 7 0
2,976	21	2,955	759	0 3 0	2,21,331	46,382	1,74,949	2,732	4 7 0
39,007	8,429	30,578	9,301	0 3 0	8,92,777	2,21,602	6,71,175	43,436	4 8 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
ROHILKHAND—(*concluded*).	Sháhjahánpur	44	Sháhjahánpur ...	8,12,636	24,630	7,88,006	13,307	10 5 0
		45	Tilhar ...	2,06,679	7,635	1,99,044	3,283	10 7 0
	Pilibhít ...	46	Pilibhít ...	5,31,903	65,034	4,66,869	7,295	13 15 0
		47	Bisalpur ...	1,44,439	5,899	1,38,540	2,165	14 1 0
			Divisional Total...	71,06,269	10,28,805	60,77,464	97,620	10 11 0
ALLAHABAD.	Cawnpore ...	48	Cawnpore ...	...	...	...	...	...
	Fatehpur ...	49	Fatehpur ...	2,81,568	13,056	2,68,512	2,797	13 15 0
	Bánda ...	50	Bánda ...	3,60,225	98,141	2,62,084	4,089	11 10 0
	Allahabad ...	51	Allahabad ...	18,82,424	2,26,294	16,56,130	26,615	9 10 0
	Jhánsi ...	52	Jhánsi ...	6,36,907	1,10,034	5,26,873	8,232	9 7 0
		53	Mau-Ránipur ...	1,82,473	27,901	1,54,572	2,502	9 0 0
		54	Lalitpur ...	2,85,343	1,59,194	1,26,149	1,776	10 15 0
	Jalaun ...	55	Orai ...	64,010	5,562	58,448	913	6 14 0
		56	Kálpi ...	1,78,890	6,721	1,72,169	2,193	17 0 0
		57	Kúnch ...	1,29,621	15,777	1,13,844	1,776	7 3 0
			Divisional Total ...	40,01,461	6,62,680	33,38,781	50,893	10 0 0
BENARES.	Benares ...	58	Benares ...	Figures not available.			38,347	...
	Mirzapur ...	59	Mirzapur ...	3,48,975	1,03,012	2,45,963	10,010	3 12 0
	Jaunpur ...	60	Jaunpur ...	6,30,175	2,29,475	4,00,700	6,261	9 6 0
	Gházipur ...	61	Gházipur ...	3,20,027	51,095	2,68,932	3,937	6 13 0
			Divisional Total...	12,99,177	3,83,582	9,15,595	58,555	6 3 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
59,322	15,963	43,359	3,764	0 9 0	52	0 6 0	0 15 0
40,195	944	39,251	630	2 1 0	...	0 5 0	0 13 0
2,24,676	64,920	1,59,756	2,496	4 12 0	...	0 6 0	1 1 0
40,112	2,671	37,441	585	3 13 0	...	0 5 0	0 13 0
22,07,683	8,19,242	13,88,441	26,309	2 7 0	1,933	0 7 0	0 15 0
...	...	...	...	...	...	...	0 1 0
29,760	15,872	13,888	217	0 11 0	...	0 6 0	0 11 0
66,656	24,692	41,964	656	1 14 0	...	0 9 0	1 1 0
4,61,984	66,810	3,95,174	6,175	2 5 0	4,518	0 10 0	1 3 0
1,62,062	45,656	1,16,406	1,819	2 1 0	1,149	0 10 0	1 2 0
1,06,741	65 978	40,763	643	2 6 0	...	0 7 0	0 14 0
40,393	11,548	28,845	450	2 8 0	9	0 5 0	0.10 0
...	....	...	75	...	...	0 8 0	0 12 0
...	...	...	...	...	...	0 7 0	0 14 0
...	...	...	...	...	...	0 6 0	0 9 0
8,67,596	2,30,556	6,37,040	10,035	2 1 0	5,676	0 9 0	0 11 0
6,74,533	1,02,018	5,72,515	17,288	2 12 0	503	0 15 0	1 8 0
...	...	...	...	...	...	0 11 0	1 1 0
57,966	4,719	53,247	832	1 4 0	1,451	0 7 0	0 14 0
99,581	3,810	95,771	1,497	2 7 0	108	0 6 0	0 11 0
8,32,080	1,10,547	7,21,533	19,617	2 8 0	2,062	0 12 0	1 4 0

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* . *March* 1905, *the average consumption and expenditure per head,*

1	2	3	4	5	6				
					Grain.				
Division.	District.	Number.	Municipality.	Population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	62	Gorakhpur ...	63,377	4,43,859	1,11,068	3,32,791	19,870	5 10 0
	Azamgarh ...	63	Azamgarh ...	18,835	1,09,743	397	1,09,346	4,598	5 32 0
			Divisional Total	82,212	5,53,602	1,11,465	4,42,137	24,468	5 15 0
KUMAUN.	Almora ...	64	Almora ...	8,596	...	...	...	...	...
			Divisional Total	8,596	...	...	...	...	...
LUCKNOW.	Lucknow ...	65	Lucknow ...	2,64,049	16,94,178	1,21,273	15,72,905	73,208	5 38 0
	Rae Bareli...	66	Rae Bareli ...	15,880	1,07,606	1,208	1,06,398	4,013	6 28 0
	Sítapur ...	67	Sítapur ...	22,557	71,188	7,750	63,438	1,743	2 32 0
		68	Khairabad ...	13,774	1,14,268	36,795	77,473	1,851	5 25 0
	Hardoi ...	69	Sandíla ...	16,843	2,36,370	1,34,780	1,01,590	2,610	6 1 0
			Divisional Total	3,33,103	22,23,610	3,01,806	19,21,804	83,425	5 30 0
FYZABAD.	Fyzabad ...	70	Fyzabad ...	71,179	5,45,553	20,576	5,24,977	20,141	7 15 0
	Gonda ...	71	Gonda ...	15,811	65,524	124	65,400	2,586	4 5 0
	Bahraich	72	Bahraich ...	27,304	5,24,225	3,68,437	1,55,788	4,906	5 28 0
		73	Nánpára ...	10,601	50,817	1,243	49,574	2,119	4 27 0
	Sultánpur ...	74	Sultánpur ...	9,550	70,717	20,304	50,413	2,113	5 11 0
	Partábgarh	75	Bela (Partábgarh).	8,041	57,833	1,402	56,431	2,254	7 1 0
	Bara Banki	76	Nawábganj (Bara Banki).	14,478	76,406	2,912	73,494	4,083	5 3 0
			Divisional Total	1,56,964	13,91,075	4,14,998	9,76,077	38,202	6 8 0
			GRAND TOTAL, 1904-1905.	31,00,824	2,65,45,738	85,24,319	1,80,21,419	7,55,932	6 9 0
			Grand Total, 1903-1904.	*30,82,469*	*2,41,39,095*	*61,26,181*	*1,80,12,914*	*7,47,757*	*6 9 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st. and the incidence of taxation per head of population—(continued).

7					8				
Refined sugar.					Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Mds.	Mds.	Mds.	Rs.	Mds. s. c.
4,097	73	4,024	2,490	0 3 0	9,225	1,666	7,559	945	0 5 0
...	...	...	...	...	...	...	...	...	...
4,097	73	4,024	2,490	0 3 0	9,225	1,666	7,559	945	0 5 0
4,290	394	3,896	1,293	0 18 0	3,390	17	3,373	422	0 16 0
4,290	394	3,896	1,293	0 18 0	3,390	17	3,373	422	0 16 0
62,253	3,548	58,705	19,361	0 9 0	72,808	27,235	45,573	5,686	0 7 0
4,835	1,290	3,545	1,237	0 9 0	5,607	380	5,227	706	0 13 0
7,684	1,660	6,024	1,572	0 11 0	11,785	9,791	1,994	323	0 4 0
2,649	488	2,161	405	0 6 0	8,581	5,851	2,730	170	0 8 0
5,177	1,584	3,593	1,047	0 9 0	5,089	...	5,089	616	0 12 0
82,598	8,570	74,028	23,622	0 9 0	1,03,870	43,257	60,613	7,501	0 7 0
9,273	45,018	−35,745	−7,819	−0 20 0	2,14,808	71,154	1,43,654	16,941	2 1 0
3,743	229	3,514	1,087	0 9 0	2,424	142	2,282	346	0 6 0
6,532	1,631	4,901	1,532	0 7 0	8,073	138	7,935	1,240	0 12 0
1,716	220	1,496	471	0 6 0	2,462	8	2,454	305	0 9 0
2,660	228	2,432	363	0 10 0	3,717	1,551	2,166	271	0 9 0
3,473	1,987	1,486	521	0 7 0	2,395	45	2,350	295	0 12 0
...	...	...	...	...	...	...	...	...	...
27,397	49,313	−21,916	−3,845	−0 6 0	2,33,879	73,038	1,60,841	19,398	1 5 0
10,53,219	4,22,873	6,30,346	1,82,892	0 10 0	18,74,038	6,72,150	12,01,888	1,29,999	0 19 0
12,85,599	*3,31,938*	*9,53,661*	*2,35,243*	*0 15 0*	*24,31,452*	*10,88,839*	*10,42,613*	*92,972*	*0 16 0*

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1905, *the average consumption and expenditure per head,*

1	2	3	4	9				
				Ghí.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	62	Gorakhpur ...	3,900	69	3,831	2,395	0 2 0
	Azamgarh ...	63	Azamgarh ...	1,230	8	1,222	764	0 3 0
			Divisional Total...	5,130	77	5,053	3,159	0 2 0
KUMAUN.	Almora ...	64	Almora ...	...	...	...	...	...
			Divisional Total...	...	...	...	...	...
LUCKNOW.	Lucknow ...	65	Lucknow ...	38,595	938	37,657	37,661	0 6 0
	Rae Bareli ...	66	Rae Bareli ...	1,352	271	1,081	545	0 3 0
	Sítapur ...	67	Sítapur ...	2,628	446	2,182	2,182	0 4 0
		68	Khairabad ...	664	42	622	695	0 2 0
	Hardoi ...	69	Sandíla ...	744	7	737	370	0 2 0
			Divisional Total...	43,983	1,704	42,279	41,453	0 5 0
FYZABAD.	Fyzabad ...	70	Fyzabad ...	7,934	300	7,634	4,975	0 4 0
	Gonda ...	71	Gonda ...	991	5	986	493	0 2 0
	Bahraich ...	72	Bahraich ...	1,449	17	1,432	1,193	0 2 0
		73	Nánpára ...	552	8	544	448	0 2 0
	Sultánpur ...	74	Sultánpur ...	611	24	587	489	0 2 0
	Partábgarh ...	75	Bela (Partábgarh)	675	34	641	641	0 3 0
	Bara Banki ...	76	Nawábganj (Bara Banki).	1,524	63	1,461	1,826	0 4 0
			Divisional Total...	13,736	451	13,285	10,065	0 3 0
			GRAND TOTAL, 1904-1905.	3,82,415	60,560	3,21,855	2,44,119	0 5 0
			Grand Total, 1903-1904.	*4 41,078*	*94,640*	*3,46,438*	*2,47,283*	*0 5 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

10					11				
Class I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Head.	Head.	Head.	Rs.	
5,12,722	1,25,447	3,87,275	31,300	6 4 0	64,825	26	64,799	5,088	...
1,23,659	922	1,22,737	6,236	6 21 0	17,107	348	16,759	1,040	...
6,36,381	1,26,369	5,10,012	37,536	6 8 0	81,932	374	81,558	6,128	...
9,517	426	9,091	2,083	1 2 0	11,867	104	11,763	954	...
9,517	426	9,091	2,083	1 2 0	11,867	104	11,763	954	...
30,39,732	1,78,484	28,61,248	1,89,416	10 34 0	3,01,708	361	3,01,347	36,912	...
1,66,299	4,508	1,61,791	8,196	10 8 0	17,779	4	17,775	1,017	...
1,53,004	56,410	96,594	7,689	4 11 0	21,254	...	21,254	1,169	...
1,26,161	42,174	83,987	3,745	5 1 0	8,181	...	8,181	561	...
2,89,913	1,36,371	1,53,542	6,073	9 5 0	10,125	...	10,125	531	...
37,75,109	4,17,947	33,57,162	2,15,119	10 3 0	3,59,047	365	3,58,682	40,190	...
8,89,357	1,46,217	7,43,140	38,635	10 18 0	42,782	3,680	39,102	3,179	...
77,538	499	77,039	5,317	4 35 0	20,074	280	19,794	1,162	...
6,33,191	3,70,876	2,62,315	10,802	9 24 0	62,820	...	62,820	1,298	...
71,724	1,890	69,834	4,045	6 24 0	16,918	...	16,918	1,027	...
1,03,209	22,275	80,934	4,216	8 19 0	11,143	...	11,143	386	...
81,772	4,038	77,734	4,251	9 27 0	12,516	453	12,063	409	...
79,489	2,974	76,515	7,116	5 11 0	4,569	76	4,493	469	...
19,36,280	5,48,769	13,87,511	74,382	8 34 0	1,70,822	4,489	1,66,333	7,930	...
3,70,71,366	1,07,32,358	2,63,39,008	16,79,171	9 3 0	19,01,138	78,892	18,22,246	1,98,930	...
3,41,00,416	*82,82,015*	*2,58,18,401*	*15,96,685*	*8 36 0*	*20,37,627*	*75,484*	*19,62,143*	*1,78,165*	...

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March 1905, the average consumption and expenditure per head,*

1	2	3	4	12				
				Oil.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	62	Gorakhpur ...	8,088	1,661	6,427	1,362	0 4 0
	Azamgarh ...	63	Azamgarh ...	1,520	162	1,358	306	0 3 0
			Divisional Total ...	9,608	1,823	7,785	1,668	0 4 0
KUMAUN.	Almora ...	64	Almora ...	...	Figures not available.			...
			Divisional Total ...	...	...	...	...	...
LUCKNOW.	Lucknow ...	65	Lucknow ...	33,965	4,465	29,500	7,997	0 4 0
	Rae Bareli ...	66	Rae Bareli ...	1,985	6	1,979	495	0 5 0
	Sítapur ...	67	Sítapur ...	...	...	...	...	...
		68	Khairabad ...	1,140	367	773	164	0 2 0
	Hardoi ...	69	Sandíla ...	4,106	3,109	997	188	0 2 0
			Divisional Total...	41,196	7,947	33,249	8,844	0 4 0
FYZABAD.	Fyzabad ...	70	Fyzabad ...	7,937	6,660	1,277	1,249	0 4 0
	Gonda ...	71	Gonda ...	1,538	144	1,394	270	0 3 0
	Bahraich ...	72	Bahraich ...	926	1	925	149	0 1 0
		73	Nánpára ...	716	234	482	87	0 2 0
	Sultánpur ...	74	Sultánpur ...	680	81	599	94	0 2 0
	Partábgarh ...	75	Bela (Partábgarh)	932	46	886	178	0 4 0
	Bara Banki ...	76	Nawábganj (Bara Banki).	1,153	3	1,150	75	0 3 0
			Divisional Total...	13,882	7,169	6,713	2,102	0 2 0
			GRAND TOTAL, 1904-1905.	3,39,738	1,30,837	2,08,901	46,379	0 3 0
			Grand Total, 1903-1904.	*5,49,764*	*3,09,788*	*2,39,976*	*53,112*	*0 4 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(continued).

13					14				
Class III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.					Class IV.—Articles used in the construction of buildings.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,81,681	4,475	1,77,206	3,837	2 32 0	39,332	2,278	37,054	1,445	0 9 0
80,899	487	80,412	1,166	4 11 0	24,636	953	23,683	555	1 4 0
2,62,580	4,962	2,57,618	5,003	3 5 0	63,968	3,231	60,737	2,000	0 12 0
Figures not available.			426	...	...	...	...	...	...
...	...	...	426	...	...	...	...	...	...
13,08,849	56,281	12,52,568	29,640	5 5 0	11,99,607	47,194	11,52,413	38,054	4 12 0
1,01,119	6	1,01,113	1,579	6 15 0	11,318	39	11,279	797	0 11 0
3,474	476	2,998	708	0 5 0	65,251	19,844	45,407	1,544	2 0 0
2,804	1,096	1,708	359	0 5 0	27,266	5,611	21,655	341	1 9 0
13,668	9,326	4,342	318	0 10 0	16,910	23	16,887	466	1 0 0
14,29,914	67,185	13,62,729	32,604	4 4 0	13,20,352	72,711	12,47,641	41,202	3 12 0
Figures not available.			3,255	...	3,68,324	23,297	3,45,027	7,744	4 13 0
1,882	379	1,503	605	0 3 0	28,655	1,211	27,444	1,014	1 12 0
1,68,075	2	1,68,073	620	6 6 0	64,297	5 823	58,474	1,234	2 2 0
1,930	703	1,227	279	0 5 0	17,448	333	17,115	483	1 10 0
43,500	247	43,253	400	4 21 0	25,224	8,449	16,775	1,001	1 12 0
24,537	204	24,333	559	3 1 0	13,606	853	12,753	537	1 9 0
3,410	9	3,401	475	0 9 0	9,149	382	8,767	1,475	0 10 0
2,43,334	1,544	2,41,790	6,193	2 33 0	5,26,703	40,348	4,86,355	13,488	3 2 0
85,34,360	5,92,857	79,41,503	1,76,661	2 36 0	88,46,981	10,86,615	77,60,366	2,40,600	2 11 0
85,48,203	*12,00,174*	*73,48,029*	*1,70,639*	*2 28 0*	*76,70,675*	*10,88,561*	*65,82,114*	*2,03,721*	*2 4 0*

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March 1905, the average consumption and expenditure per head,*

1	2	3	4	15				
				Class V.—Drugs, gums, spices, and perfumes.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Gorakhpur.	Gorakhpur ...	62	Gorakhpur ...	1,14,828	913	1,13,915	1,955	1 13 0
	Azamgarh ...	63	Azamgarh ...	36,979	483	36,496	694	1 15 0
			Divisional Total...	1,51,807	1,396	1,50,411	2,649	1 13 0
Kumaun.	Almora ...	64	Almora ...	10,355	1,855	8,500	231	1 0 0
			Divisional Total...	10,355	1,855	8,500	231	1 0 0
Lucknow.	Lucknow ...	65	Lucknow ...	6,11,768	25,958	5,85,810	27,426	2 4 0
	Rae Bareli ...	66	Rae Bareli ...	59,669	6,304	53,365	970	3 6 0
	Sítapur ...	67	Sítapur ...	55,544	3,671	51,873	814	2 5 0
		68	Khairabad ...	19,614	573	19,041	297	1 6 0
	Hardoi ...	69	Sandíla ...	6,055	1,778	4,277	614	0 4 0
			Divisional Total...	7,52,650	38,284	7,14,366	30,121	2 2 0
Fyzabad.	Fyzabad ...	70	Fyzabad ...	82,435	7,109	75,326	3,275	1 1 0
	Gonda ...	71	Gonda ...	23,672	2,519	21,153	1,170	1 6 0
	Bahraich ...	72	Bahraich ...	61,173	2,985	58,188	1,127	2 2 0
		73	Nánpára ...	22,122	3,595	18,527	666	1 12 0
	Sultánpur ...	74	Sultánpur ...	55,200	17,620	37,580	611	3 15 0
	Partábgarh ...	75	Bela (Partábgarh)	18,093	340	17,753	277	2 3 0
	Bara Banki ...	76	Nawábganj (Bara Banki).	27,827	792	27,035	1,265	1 14 0
			Divisional Total...	2,90,522	34,960	2,55,562	8,391	1 10 0
			Grand Total, 1904-1905.	64,88,583	13,41,069	51,47,519	1,73,841	1 13 0
			Grand Total, 1903-1904.	*63,45,475*	*10,84,720*	*52,60,755*	*1,61,974*	*1 13 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

16					17				
Class VI.—Tobacco.					Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
9,891	118	9,773	2,906	0 6 0	Figures not available.			11,025	...
2,341	196	2,145	575	0 3 0	2,85,305	1,12,662	1,72,643	2,642	9 3 0
12,232	314	11,918	3,481	0 6 0	2,85,305	1,12,662	1,72,643	13,667	9 3 0
2,358	408	1,950	379	0 9 0	2,89,868	73,145	2,16,723	3,398	25 3 0
2,358	408	1,950	379	0 9 0	2,89,868	73,145	2,16,723	3,398	25 3 0
11,999	556	11,443	7,093	0 2 0	26,89,008	1,15,410	25,73,598	45,579	9 12 0
1,398	...	1,398	423	0 3 0	1,64,021	44,228	1,19,793	2,499	7 9 0
7,670	26	7,644	1,041	0 11 0	4,60,919	1,21,375	3,39,544	5,477	15 1 0
3,559	1,817	1,742	139	0 5 0	2,25,285	1,33,494	91,791	1,435	6 11 0
Figures not available.			164	...	1,41,924	5,951	1,35,973	2,160	8 1 0
24,626	2,399	22,227	8,860	0 3 0	36,81,157	4,20,458	32,60,699	57,150	9 13 0
1,432	8	1,424	601	0 1 0	5,50,089	46,712	5,03,377	7,865	7 1 0
2,578	21	2,557	400	0 6 0	2,26,794	9,293	2,17,501	3,674	13 12 0
3,451	652	2,799	525	0 4 0	3,71,294	99,737	2,71,557	4,243	9 15 0
645	91	554	173	0 2 0	1,71,531	13,814	1,57,717	2,463	14 14 0
...	...	...	...	...	1,48,053	55,555	92,498	1,426	9 11 0
651	13	638	137	0 3 0	1,53,583	26,093	1,27,490	1,993	15 14 0
646	96	550	227	0 1 0	...	...	...	...	...
9,403	881	8,522	2,063	0 2 0	16,21,344	2,51,204	13,70,140	21,664	9 10 0
3,65,453	89,075	2,76,378	76,321	0 4 0	3,01,11,220	67,82,661	2,33,28,559	4,00,630	8 12 0
4,03,439	*1,46,456*	*2,56,983*	*67,859*	*0 4 0*	*3,06,15,877*	*71,82,724*	*2,34,33,153*	*4,01,724*	*8 10 0*

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March 1905, the average consumption and expenditure per head,*

1	2	3	4	18				
				CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Division.	District.	Number.	Municipality.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.
GORAKHPUR.	Gorakhpur ...	62	Gorakhpur ...	Figures not available.			12,934	...
	Azamgarh ...	63	Azamgarh ...	3,08,846	1,16,465	1,92,381	3,263	10 3 0
			Divisional Total...	3,08,846	1,16,465	1,92,381	16,197	10 3 0
KUMAUN.	Almora ...	64	Almora ...	2,89,868	73,145	2,16,723	3,398	25 3 0
			Divisional Total...	2,89,868	73,145	2,16,723	3,398	25 3 0
LUCKNOW.	Lucknow ...	65	Lucknow ...	30,27,834	1,24,347	29,03,487	50,860	11 0 0
	Rae Bareli ...	66	Rae Barẹli ...	1,88,004	44,719	1,43,285	2,868	9 0 0
	Sítapur ...	67	Sítapur ...	4,60,919	1,21,375	3,39,544	5,477	15 1 0
		68	Khairabad ...	2,25,285	1,33,494	91,791	1,435	6 11 0
	Hardoi ...	69	Sandíla ...	2,66,327	6,498	2,59,829	2,880	15 7 0
			Divisional Total...	41,68,369	4,30,433	37,37,936	63,520	11 4 0
FYZABAD.	Fyzabad ...	70	Fyzabad ...	6,34,901	47,398	5,87,503	9,180	8 4 0
	Gonda ...	71	Gonda ...	2,49,360	10,679	2,38,681	4,015	15 4 0
	Bahraich ...	72	Bahraich ...	4,03,534	1,01,401	3,02,133	4,721	11 1 0
		73	Nánpára ...	1,96,596	15,910	1,80,686	2,822	17 1 0
	Sultánpur ...	74	Sultánpur ...	1,48,053	55,555	92,498	1,426	9 11 0
	Partábgarh ...	75	Bela (Partábgarh)	1,70,982	26,559	1,44,423	2,258	17 15 0
	Bara Banki ...	76	Nawábganj (Bara Banki).	38,340	4,000	34,340	543	2 6 0
			Divisional Total...	18,41,766	2,61,502	15,80,264	24,965	10 1 0
			GRAND TOTAL, 1904-1905.	3,49,65,223	77,08,090	2,72,57,133	5,00,872	9 14 0
			Grand Total, 1903-1904.	*3,55,17,698*	*80,63,704*	*2,74,53,994*	*4,75,174*	*9 11 0*

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(concluded).

19					20	21	
Class VIII.—Metals and articles of metal.						Incidence of taxation.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Composition for octroi.	Class I.	Total octroi.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
1,45,494	6,151	1,39,343	2,178	2 3 0	...	0 8 0	1 0 0
84,395	17,006	67,389	1,053	3 9 0	...	0 5 0	0 12 0
2,29,889	23,157	2,06,732	3,231	2 8 0	...	0 7 0	0 15 0
82,063	21,589	60,474	906	7 1 0	...	0 4 0	1 0 0
82,063	21,589	60,474	906	7 1 0	...	0 4 0	1 0 0
8,24,992	1,53,745	6,71,247	10,965	2 9 0	12,526	0 11 0	1 8 0
36,000	2,052	33,948	531	2 2 0	160	0 8 0	1 1 0
1,38,468	51,951	86,517	1,352	3 14 0	338	0 5 0	0 14 0
13,409	6,356	7,053	110	0 8 0	...	0 4 0	0 8 0
47,870	1,487	46,383	709	2 12 0	...	0 6 0	0 11 0
10,60,739	2,15,591	8,45,148	13,667	2 9 0	13,024	0 10 0	1 6 0
2,47,352	31,049	2,16,303	3,380	3 1 0	1,167	0 9 0	1 0 0
62,386	16,222	46,164	1,047	2 15 0	74	0 6 0	0 15 0
2,39,782	94,027	1,45,755	2,277	5 5 0	77	0 6 0	0 13 0
36,396	10,375	26,021	408	2 7 0	...	0 6 0	0 15 0
71,653	40,105	31,548	493	3 5 0	24	0 7 0	1 14 0
45,667	4,349	41,318	646	5 2 0	91	0 8 0	1 2 0
64,691	11,583	53,108	830	3 11 0	46	0 8 0	0 14 0
7,67,927	2,07,710	5,60,217	9,081	3 9 0	1,479	0 7 0	0 15 0
1,12,98,516	33,22,953	79,75,563	1,33,658	2 14 0	29,615	0 9 3	1 0 6
1,19,24,588	*43,42,866*	*75,81,722*	*1,27,193*	*2 12 0*	*27,454*	*0 9 0*	*0 15 9*

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4									
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average								
				Grain.			Refined sugar.			Unrefined sugar.		
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
1	Dehra	43,695	7,241	10	38	0	0	19	0	0	39	0
2	Saháranpur ...	69,361	42,938	5	24	0	0	17	0	0	23	0
3	Hardwár Union ...	33,435	1,464	7	23	0	0	19	0	0	22	0
4	Deoband ...	17,506	2,807	3	20	0	0	5	0	0	35	0
5	Roorkee	16,851	2,444	6	15	0	0	13	0	0	18	0
6	Muzaffarnagar ...	25,247	2,139	8	1	0		...			...	
7	Kandhla ...	6,231	917	6	7	0	0	7	0		...	
8	Kairána ...	11,749	2,097	6	5	0	0	9	0	0	14	0
9	Meerut	1,58,892	20,852	6	3	0	0	9	0	0	9	0
10	Gháziabad ...	8,830	955	0	27	0		...			...	
11	Hápur	18,206	640	6	16	0		...			...	
12	Sardhana ...	11,946	944	5	2	0	0	8	0	0	25	0
13	Bulandshahr ...	20,080	2,179	7	32	0	0	9	0	0	29	0
14	Anúpshahr ...	6,324	1,300	5	37	0	0	2	0	2	9	0
15	Khurja	31,102	9,976	7	14	0	0	20	0	1	16	0
16	Sikandrabad ...	17,231	2,783	6	5	0	0	10	0	0	15	0
17	Koil (Aligarh) ...	83,034	30,193	6	31	0	0	17	0	1	31	0
18	Háthras	26,910	49,326	9	35	0		...		0	4	0
19	Atrauli	12,746	2,137	6	5	0	0	9	0	1	1	0
20	Sikandra Rao ...	9,874	563	6	31	0	0	12	0	0	21	0
21	Muttra	62,421	10,004	6	33	0	0	21	0	0	26	0
22	Brindaban ...	18,473	2,014	4	37	0	0	15	0	0	14	0
23	Kosi	7,305	394	1	30	0		...			...	
24	Agra	2,70,040	1,83,855	6	24	0	0	24	0	0	17	0
25	Firozabad ...	12,594	3,649	5	18	0	0	13	0	0	34	0
26	Fatehgarh *cum* Farrukhabad.	62,272	23,721	5	30	0	0	10	0	0	11	0
27	Mainpuri ...	18,512	2,085	5	26	0	0	15	0	0	15	0
28	Etáwah	43,062	13,638	9	11	0	0	11	0	0	33	0
29	Etah	10,221	1,795	8	11	0	0	26	0	0	26	0
30	Soron	10,059	804	5	28	0		...			...	
31	Kásganj ...	16,643	1,623	2	24	0		...			...	
32	Jalesar	9,810	1,027	6	20	0	0	12	0	0	22	0
33	Bareilly	1,40,355	60,000	6	2	0	0	4	0	0	12	0
34	Bijnor	12,209	1,112	5	33	0		...		0	15	0
35	Chándpur ...	8,462	566	5	17	0	0	2	0	0	35	0
36	Dhámpur ...	7,767	4,056	4	38	0		...			...	
37	Nagína	15,865	5,448	5	0	0		...			...	
38	Najíbabad ...	19,171	3,050	6	20	0		...			...	
39	Budaun	33,768	4,114	4	35	0	0	5	0	0	27	0
40	Moradabad ...	83,903	23,956	7	7	0	0	3	0	0	33	0
41	Chandausi ...	24,655	14,576	3	11	0	0	¼	0	1	5	0
42	Amroha ...	28,963	6,911	6	4	0	0	2	0	0	14	0
43	Sambhal ...	25,831	2,269	5	20	0	0	4	0	0	16	0
44	Sháhjahánpur ...	71,167	27,761	6	13	0	0	5	0		...	
45	Tilhar	15,121	7,478	5	15	0		...			...	
46	Pilibhít	33,206	12,279	7	31	0	0	3	0		...	
47	Bisalpur	7,753	250	6	10	0		...			...	
48	Cawnpore ...	18,385	1,203		...		Octroi is levied only on animals					
49	Fatehpur ...	13,472	749	5	4	0	0	7	0	0	10	0
50	Bánda	23,477	7,596	7	17	0	0	12	0	0	23	0
51	Allahabad ...	2,05,135	21,444	5	30	0	0	10	0	0	6	0
52	Jhánsi	63,132	20,439	9	9	0	0	16	0	0	22	0
53	Mau-Ránipur ...	14,691	4,338	8	3	0	0	10	0	0	21	0
54	Lalitpur	7,372	5,072	7	4	0	0	7	0	0	25	0

STATEMENT No. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1904-1905.

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	8	0	0	11	0		*		4	0	0	23	3	0	5	15	0
0	5	0	0	5	0	0	13	0	3	9	0	8	13	0	2	10	0
0	11	0	0	7	0	0	5	0	1	8	0	13	3	0	3	7	0
0	3	0	0	3	0	0	10	0	1	13	0	9	7	0	1	14	0
0	5	0	0	5	0		*		1	9	0	10	9	0	2	3	0
0	6	0	0	4	0	0	14	0	4	1	0	13	2	0	3	11	0
0	3	0	0	3	0	0	3	0	0	12	0	3	15	0	0	12	0
0	3	0	0	6	0		...		1	9	0	5	7	0		...	
0	4	0	0	4	0	0	3	0	1	0	0	7	7	0	1	10	0
0	7	0	0	1	0	0	7	0	2	5	0	10	5	0	1	9	0
	...			...		0	17	0	2	7	0	12	8	0	5	10	0
0	3	0	0	5	0	0	6	0	1	10	0	4	5	0	1	3	0
0	5	0	0	5	0	0	4	0		*		10	7	0		*	
0	5	0	0	9	0	0	6	0	1	9	0	7	8	0	1	7	0
	...			...			*		2	7	0	10	11	0	2	12	0
0	5	0	0	1	0	0	3	0		*		8	13	0	1	14	0
0	5	0	0	2	0	0	5	0	1	9	0	11	0	0	4	7	0
0	7	0	0	2	0	0	6	0	6	9	0		...		7	10	0
0	2	0	0	3	0	0	4	0	1	5	0	5	13	0	2	1	0
0	3	0	0	7	0	0	3	0	1	7	0	7	5	0	1	2	0
0	9	0	0	5	0	0	6	0	2	5	0	9	4	0	2	14	0
0	10	0	0	5	0	0	2	0	0	15	0	7	1	0	1	9	0
0	6	0	0	2	0	0	4	0	2	15	0	12	12	0	3	14	0
0	6	0		...		0	3	0		*		9	11	0	2	6	0
	...			...		0	1	0	1	6	0	13	7	0	2	3	0
0	5	0	0	1	0	0	1	0	1	1	0		...		11	7	0
0	6	0	0	1	0	0	3	0	1	5	0	10	3	0	3	13	0
	...			...		0	4	0	2	6	0	14	8	0	2	14	0
0	8	0	0	4	0		...		2	1	0		...		4	1	0
0	7	0	0	5	0		...		1	5	0	7	12	0	3	1	0
0	5	0		...		0	7	0	3	4	0	8	10	0	4	2	0
0	3	0	0	0	5	0	3	0	1	6	0	5	15	0		...	
0	4	0	0	2	0	0	0	7	2	2	0	9	0	0	2	5	0
0	3	0	0	4	0	0	3	0	1	4	0	5	11	0	1	4	0
0	2	0	0	4	0	0	6	0	1	7	0	6	5	0	1	0	0
0	4	0	0	6	0	0	8	0	2	13	0	6	6	0	7	15	0
0	2	0	0	3	0	0	5	0	1	6	0	4	15	0	1	15	0
0	3	0	0	4	0	0	3	0	2	14	0	13	4	0	0	15	0
0	3	0	0	¼	0		...		1	10	0	9	4	0	2	9	0
0	4	0	0	2	0	0	4	0	2	8	0	13	12	0	4	8	0
	...			...		0	18	0	1	1	0	11	11	0	5	6	0
0	2	0	0	3	0	0	3	0	1	7	0	5	5	0	1	3	0
0	2	0	0	5	0	0	5	0	5	15	0	5	11	0	0	13	0
0	3	0	0	1	0	0	2	0	2	9	0	9	6	0	0	9	0
2	2	0	0	3/16	0	0	6	0	2	5	0	9	11	0	2	1	0
0	5	0	0	1	0	0	8	0	4	13	0	12	11	0	4	12	0
0	2	0	0	3	0	0	5	0	1	7	0	11	6	0	3	13	0
imported for slaughter.							...			...			...			...	
0	3	0	0	3	0	0	4	0	1	12	0	12	10	0	0	11	0
	...		0	2	0	0	3	0	2	3	0	9	15	0	1	14	0
0	4	0	0	4	0	0	3	0	1	5	0	8	7	0	2	5	0
0	7	0	0	2	0	0	3	0	1	3	0	7	10	0	2	1	0
—0	0	7	0	2	0	0	12	0	3	1	0	8	14	0	2	6	0
	...			...		0	2	0	1	14	0	10	15	0	2	8	0

* Figures not available.

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by the

1	2	3	4								
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average							
				Grain.			Refined sugar.			Unrefined sugar.	
		Rs.	Rs.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
55	Orai	6,430	566	6	27	0	0	10	0	0	20	0
56	Kálpi	8,809	5,547	7	29	0		...			...	
57	Kúnch	8,531	3,525	3	35	0	0	9	0	1	2	0
58	Benares	3,12,054	45,498	5	36	0	0	12	0	0	8	0
59	Mirzapur	72,164	6,806	6	33	0	0	9	0	0	12	0
60	Jaunpur	38,744	14,899	5	28	0	0	3	0	0	23	0
61	Gházipur	27,534	2,481	5	2	0	0	1	0	0	4	0
62	Gorakhpur ...	61,643	6,705	5	10	0	0	3	0	0	5	0
63	Azamgarh ...	14,582	2,333	5	32	0		...			...	
64	Almora	8,377	1,867		...		0	18	0	0	16	0
65	Lucknow ...	4,02,892	20,199	5	38	0	0	9	0	0	7	0
66	Rae Bareli ...	16,541	999	6	28	0	0	9	0	0	13	0
67	Sítapur	20,132	5,816	2	32	0	0	11	0	0	4	0
68	Khairabad ...	6,987	4,525	5	25	0	0	6	0	0	8	0
69	Sandíla	11,756	5,091	6	1	0	0	9	0	0	12	0
70	Fyzabad	70,416	24,042	7	15	0	—0	20	0	2	1	0
71	Gonda	14,804	721	4	5	0	0	9	0	0	6	0
72	Bahraich	22,681	14,967	5	28	0	0	7	0	0	12	0
73	Nánpára	9,903	679	4	27	0	0	6	0	0	9	0
74	Sultánpur ...	8,557	2,945	5	11	0	0	10	0	0	9	0
75	Bela (Partábgarh) ...	9,165	1,390	7	1	0	0	7	0	0	12	0
76	Nawábganj (Bara Banki).	12,446	539	5	3	0		...			...	
	GRAND TOTAL ...	32,09,669	8,35,311	6	9	0	0	10	0	0	19	0

STATEMENT No. IV.

municipalities of the United Provinces of Agra and Oudh during the year 1904-1905—(concluded).

5

consumption or expenditure per head of population.

Ghi.			Oil.			Tobacco.			Drugs, spices, &c.			Cloth.			Metals.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
0	4	0	0	3	0	0	4	0	1	4	0	6	14	0	...		
0	5	0		...		0	8	0	2	6	0	16	13	0	...		
	...			...		0	11	0	1	2	0	7	3	0	...		
0	6	0	0	4	0	0	3	0	1	1	0		*		2	12	0
0	5	0	0	2	0	0	4	0	1	5	0	3	5	0	...		
0	3	0	0	8	0	0	4	0	2	5	0	6	7	0	1	4	0
0	2	0		*		0	3	0	1	7	0	4	7	0	2	7	0
0	2	0	0	4	0	0	6	0	1	13	0		*		2	3	0
0	3	0	0	3	0	0	3	0	1	15	0	9	3	0	3	9	0
	...			*		0	9	0	1	0	0	25	3	0	7	1	0
0	6	0	0	4	0	0	2	0	2	4	0	9	12	0	2	9	0
0	3	0	0	5	0	0	3	0	3	6	0	7	9	0	2	2	0
0	4	0		...		0	11	0	2	5	0	15	1	0	3	14	0
0	2	0	0	2	0	0	5	0	1	6	0	6	11	0	0	8	0
0	2	0	0	2	0		*		0	4	0	8	1	0	2	12	0
0	4	0	0	4	0	0	1	0	1	1	0	7	1	0	3	1	0
0	2	0	0	3	0	0	6	0	1	6	0	13	12	0	2	15	0
0	2	0	0	1	0	0	4	0	2	2	0	9	15	0	5	5	0
0	2	0	0	2	0	0	2	0	1	12	0	14	14	0	2	7	0
0	2	0	0	2	0		...		3	15	0	9	11	0	3	5	0
0	3	0	0	4	0	0	3	0	2	3	0	15	14	0	5	2	0
0	4	0	0	3	0	0	1	0	1	14	0		...		3	11	0
0	5	0	0	3	0	0	4	0	1	13	0	8	12	0	2	14	0

* Figures not available.

STATEMENT A.

STATEMENT A.—*Showing the income of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Taxes.							Total.
					House tax.	Tax on circumstances and property.	Other taxes. 8					
							Tax on weighmen and dalals.	Octroi.	Tax on vehicles and animals.	House scavenging tax.	Conservancy tax.	
1	2	3	4	5	6	7	8(a)	8(b)	8(c)	8(d)	8(e)	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut ...	1	Baghpat ...	5,972	2,186	...	2,679	...	820	344	...	...	3,843
	2	Baraut ...	7,703	4,717	...	3,857	...	1,302	140	...	...	5,299
	3	Pilkhua ...	5,859	536	...	2,474	...	...	...	...	...	2,474
	4	Shahdara ...	5,540	252	...	1,347	...	...	...	...	...	1,347
Agra ...	5	Fatehpur-Sikri	7,147	2,339	...	...	...	5,469	...	...	...	5,469
Etah ...	6	Marehra ...	8,622	1,258	1,167	2,739	...	...	...	...	...	3,906
Budaun ...	7	Bilsi ...	6,035	1,300	...	2,230	...	...	...	...	...	2,230
Mirzapur...	8	Chunar ...	9,926	3,938	...	4,253	108	...	...	...	...	4,361
Gorakhpur	9	Gorakhpur ...	2,509	5,535	1,864	...	...	...	...	...	288	2,152
Naini Tál...	10	Haldwáni ...	6,624	5,059	2,104	...	...	...	...	1,357	...	3,461
Hardoi ...	11	Sandi ...	9,072	876	192	3,130	...	...	...	...	...	3,322
	12	Pihání ...	7,616	1,118	783	1,415	...	...	...	...	...	2,198
Kheri ...	13	Muhamdi ...	6,278	1,834	1,515	...	48	...	...	...	...	1,563
Gonda ...	14	Nawábganj ...	7,047	4,526	...	1,643	2,138	...	...	...	...	3,781
	15	Utraula ...	6,756	2,704	...	1,908	...	...	...	...	...	1,908
Bahraich ...	16	Bhinga ...	5,972	2,679	984	...	...	...	...	...	...	984
		Total, 1904-1905.	1,08,678	40,857	8,609	27,675	2,294	7,591	484	1,357	288	48,298

Provinces of Agra and Oudh during the year ending the 31*st March* 1905.

Rents from nazúl lands, shops and houses.	Rents from the committee's lands, shops and houses (including *tehbazari*).	Income from pounds.	Sale proceeds of manure.	Fines.	Contributions.	Miscellaneous.	Extraordinary.	Total income of year excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation, per head of population (column 9).
10	11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
58	819	197	485	3	462	465	...	6,332	8,518	0 10 0
65	309	248	913	2	534	166	73	7,609	12,326	0 11 0
42	377	197	240	33	423	59	...	3,845	4,381	0 7 0
...	328	267	215	34	438	77	...	2,706	2,958	0 4 0
40	302	286	5	40	471	172	...	6,785	9,124	0 12 0
...	...	237	387	12	450	497	...	5,489	6,747	0 7 0
2	624	433	200	65	432	61	...	4,047	5,347	0 6 0
190	281	531	40	2	354	211	50	6,020	9,958	0 7 0
517	...	556	1	261	...	712	...	4,199	9,734	0 14 0
291	6,777	1,521	19	133	324	80	...	12,606	17,665	0 8 0
117	490	1,281	1,047	3	711	97	...	7,068	7,944	0 6 0
...	216	1,444	85	29	498	49	...	4,519	5,637	0 5 0
135	368	1,002	62	443	351	33	...	3,957	5,791	0 4 0
3,577	244	485	422	81	546	46	11	9,193	13,719	0 9 0
48	251	938	19	52	340	65	...	3,621	6,325	0 5 0
...	66	1,961	22	42	255	111	4	3,445	6,124	0 3 0
5,082	11,452	11,584	4,162	1,235	6,589	2,901	138	91,441	1,32,298	0 7 0

STATEMENT B.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

STATEMENT B.—*Showing the expenditure of the notified areas in the United*

Name of district.	Serial number of notified area.	Name of notified area.	Collection and office charges.	Public works.		
				Original works.	Repairs.	Total.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
Meerut ...	1	Baghpat	912	1,573	720	2,293
	2	Baraut	929	3,220	214	3,434
	3	Pilkhua	368	...	718	718
	4	Shahdara	362	...	350	350
Agra ...	5	Fatehpur-Sikri ...	1,597	2,018	84	2,102
Etah ...	6	Marehra	708	149	791	940
Budaun ...	7	Bilsi	309	...	689	689
Mirzapur ...	8	Chunar	1,026	1,420	363	1,783
Gorakhpur...	9	Gorakhpur	469	116	349	465
Naini Tál...	10	Haldwáni	1,525	2,481	477	2,958
Hardoi ...	11	Sandi	563	1,193	1,073	2,266
	12	Pihání	386	196	855	1,051
Kheri ...	13	Muhamdi	263	200	166	366
Gonda ...	14	Nawábganj	1,711	3,174	961	4,135
	15	Utraula	413	45	647	692
Bahraich ...	16	Bhinga	542	769	244	1,013
		Total, 1904-1905 ...	12,083	16,554	8,701	25,255

Provinces of Agra and Oudh during the year ending the 31*st March* 1905.

Police.	Education.	Conservancy and lighting.	Contributions.	Miscellaneous.	Extraordinary.	Total expenditure.	Closing balance.
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
895	268	1,570	531	350	...	6,819	1,699
1,061	279	1,727	546	631	...	8,607	3,719
725	127	1,096	163	319	3	3,519	862
766	100	528	111	264	...	2,481	477
929	90	1,790	615	283	64	7,470	1,654
946	150	1,342	553	411	213	5,263	1,484
878	156	1,287	162	509	...	3,990	1,357
1,057	212	1,952	519	688	...	7,237	2,721
830	...	1,134	234	622	1,055	4,809	4,925
654	200	4,776	478	1,720	872	13,183	4,482
1,361	247	1,739	503	625	25	7,329	615
1,032	143	1,017	245	492	...	4,366	1,271
773	100	1,560	290	470	351	4,173	1,618
1,022	370	1,884	516	1,387	236	11,261	2,458
697	409	937	138	395	...	3,681	2,644
509	...	912	278	63	...	3,317	2,807
14,135	2,851	25,251	5,882	9,229	2,819	97,505	34,793

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on 01 February, 2020